Scott. II-27—58,064—27-10-47.

Education (1948) Department.

1

SERIES.

(47)

Put away as subdt.

G.O. NO. 1288 EDN

Dated 20-5-48

[Despatch Abstract.]

Budget Estimate 1948-49
Ele Edn fund - District
Board - Chingleput

Back Papers.

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

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go.	684 (Next years budget)	Edn.	11.3.49				

Roc. No. 10784-47-C.1.

Chingleput District Board's Office.,
Saidapet. Dated 18--12--1947 .

2

To

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

ASST. SECRETARY TO GOVERNMENT
24 DEC 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Sub:- Budget Estimate -1947--48 - Elementary Education- District Board - Chingleput - Orders passed -

Ref:- G.O.No. Ms. 1515 Edn dated the 12 July 1947.

100603

pp29-41 CF ⊗

p61 CF ⊗

p67 CF ⊗

With reference to para 8 of G.O.No.Ms. 1515 Edn dated 12 July '47 I have the honour to report that the actual closing balance in the Elementary Education Fund Account on 31st March 1947 was Rs. 42,656.--8--5. This includes a sum of Rs. 900 under endowment account.

Government in their Memorandum Nos.60824-B.2.47-3 Edn dated 14-10-1947 and 89344-B.2.47 Edn dated 14-11-47 have ordered the increased levy of Education tax at 27 pies rate from 1-7-47 in order to get increased revenue for granting the revised scales of pay to teachers in elementary schools.

In accordance with orders of Government referred to above, The Collector, Chingleput District, has, at the time of preparation of the Budget Estimate for 1948--49, intimated that the monthly adjustment of Education cess will be made at the rate of Rs.32,756 per month from July 1947. But now, in his letter No. 273 pdl 47-~~47~~-A6 dated 5 Dec '47 he has ordered the payment of Education Cess at Rs. 36506 per month from 1st July '47. So, a sum of Rs. 389604 will be realised under Education Tax in the current year as detailed below as against a sum of Rs.254430/- taken as Receipt under this head in the sanctioned Budget and Rs. ~~Rs.~~ 355850 in the Revised Estimate for 1947--48.

Collections from April '47 to June '47
at 14 pies rate Rs.20350 x 3 = Rs. 61,050

Collections from July '47 to March '48
at 27 pies rate Rs.36506 = Rs.3,28,554

3,89,604
or
3,89,600

A copy of the Revised Estimate for 1947--48 and Budget Estimate for 1948--49 is submitted for favour of perusal of Government.

The total charges ordinary under Elementary Education Fund Account for 1947--48 excluding Endowment come to Rs. 13,88,660. The receipts under ordinary excluding endowment and taking into account a sum of Rs. 3,89,600 as receipt under Education Tax instead of Rs.3,55,850, will amount to Rs.11,86,100. By the inclusion of the opening balance of Rs. 41760, the amount available for expenditure during this year 1947--48 is Rs. 12,27,860/-. There will be therefore a deficit of Rs. 1,60,800/- at the end of the year.

P.T.O.

-2-

In spite of the increased rate of levy of Education Tax at 27 pies in the Rupee of land revenue from 1-7-47, there is a deficit of Rs. 160800 and this is due to the fact that the credit taken for the subsidy towards the grant of dearness allowance to teachers in the Budget of the current year was deleted as ordered in para 2 (4) of the G.O. referred to above.

In the circumstances, I request that the Government may be pleased to sanction the payment of a grant of Rs.160800/- for meeting the deficit under Elementary Education Funds, in the current year.

1/3

KKN/20-12.

For Special Officer. Dt. Board.

E & P. H. Dept.

The Budget estimate ~~should~~ for 1948-49 under have been forwarded through the D.P.I. ~~However~~ it may be presumed that the Spl officer ~~will~~ has submitted another copy ~~through~~ to Govt. for sanctioning a contrib for dearness allowance. ~~the D.P.I.~~ The remarks of the D.P.I. may be awaited before the portion of subsidy towards ~~the deficit~~ dearness allow. is ~~sanctioned~~ considered. This may lie over till 1.2.48.

5/1 5.1.48

6/1/48

874,000
223280
650800
35300
615500

1192510
223200
969310
8700
978010
615500
362510

---

3 NFR

Roc No. 15237-47 C.1

Chingleput District Board's Office,
Saidapet, 8, December 47.

DIRECTOR OF PUBLIC INSTRUCTION
11 DEC 1947
13
MADRAS
RE1974B-1-47
B3/47-48

To

The Director of Public Instruction,
Madras.

Sir,

Budget- Budget Estimate- 1948- 49- Chingleput District Board- Elementary Education Funds- Forwarded

Ref:- Your letter C.No. 1974-B-1-47 dated 8-10-47

I forward herewith the Budget Estimate for 1948- 49 of the Elementary Education Funds of the District Board in duplicate, together with an explanatory note thereon. A copy of the proceedings of the Special Officer, Chingleput District Board approving the Budget Estimate is also enclosed.

The Budget has been prepared in the Form prescribed in Annexure I to the Rules framed under the Act and the prescribed summary and statement are also attached.

Full details in regard to each item of expenditure in the Budget have been furnished.

No provision has been made in the Budget for repairs to rent-free-buildings as such buildings are repaired by the villagers themselves.

Provision for expenditure under 'Capital' is made ~~only~~ for the extension of existing school buildings and this will be spent in consultation with the Inspecting Officers.

The provision made in the Budget in regard to staff, equipment accommodation etc is based on the actual requirements of each school and with reference to recommendations of the Inspecting Officers.

Marked variations between the Revised Estimate for 1947- 48 and the Budget for 1948- 49 have been explained in detail in the enclosures attached to the Budget.

4

Detailed particulars have been furnished for the provisions made for Compulsory Education Scheme in the Revised Estimate for 1947- 48 and in the Budget for 1948- 49.

In spite of the increased rates of levy of Education Tax at 27 pies in the Rupee of land revenue from the Fasli year 1357 (1-7-1947) and the additional income derived thereby, the revised estimate falls short by Rs. 194550 and the Budget by Rs.502480 and due credits have been taken under special Government grants for meeting the deficits.

I request you to recommend to Government the sanction of the payment of a grant of Rs. 194550 for meeting the deficit in the current year and also to allow the credit taken for deficit in the Budget for 1948- 49 to stand.

Purushotham

for Special Officer, Dt Board.

RV. 8-12

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5 4

PROCEEDINGS OF THE SPECIAL OFFICER, CHINGLEPUT DISTRICT BOARD, SAIDAPET, dated 4-12-1947.

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909. Read the Revised ~~Ex~~ Budget Estimate for 1947-48 and the Budget Estimate for 1948-49 of the Chingleput District Board both under General and Elementary Education Funds.

RESOLUTION.

Approved.

Sd. S. Venkateswaran,
Special Officer.

(True Extract)

Purushotham

For Special Officer, Dt. Board.

6

7

1444176
199550
1244626

8

CHINGLEPUT DISTRICT BOARD

Budget Estimate of the Elementary Education Funds

1948- 49

	Opening Balance.	Receipts	Expenditure	Closing balance.
	Rs	Rs	Rs	Rs
Ordinary Elementary education excluding Endowments.	--	14,93,350	1493350	-
Endowments	610	210	750	70
Capital	--	56300	56300	–
	610	1549860	1550400	70

		RE	BE
O.P	nil	42660	610
Receipts	615500	1260690	1248280
Expen ordy	969310	1279740	1227820
Capital	8700	23000	21000
Closing bal	-362510	610	70

1287280
1447380

42660
194550
237210

93610
204
297
237
60

ELEMENTARY EDUCATION FUNDS OF THE CHINGLEPUT DISTRICT BOARD
ACTUALS OF THE YEAR 1946- 47

	Ordinary				Capital				~~Closing~~ Closing balance
	Opening Balance.	Receipts	Expenditure	Closing Balance	Opening Balance.	Receipts	Expenditure	Closing Balance.	Both ordinary and capital
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
B. Elementary Education Account excluding endowment.	9182	1039997	1007423	41756	--	2150	2150	--	41756
D. Endowment Account.	265	635	..	900	--	--	--	--	900
Total	9447	1040632	1007423	42656	--	2150	2150	--	42656

9

Revised estimate of the Elementary Education Funds of the Chingleput District Board, Saidapet Revised Budget for 1947-48.

	Ordinary				~~Capital~~ Capital				Closing balance.
	Opening Balance.	Receipt	Expenditure.	Closing balance.	Opening Balance.	Receipt	Expenditure.	Closing balance.	Both Ordinary & capital
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
Elementary Education Account excluding Endowment	41760	1346900	1388660	--	--	54400	54400	--	--
Endowment Account	900	210	500	610	--	--	--	--	610
Total	42660	1347110	1389160	610	--	54400	54400	--	610

1346900
164550
1182350
24400
1206750

12

O.B. Nil

Receipts

Expdr

Capital 8700

- 362510

C.B.

13

Actual of 46-47	Revised Estimate for 1947-48	HEADS	Budget Estimate for 1948- 49	Remarks
9447	Rs 42660	Opening Balance	Rs. 610	8
231690	(A) 355850	1. Education tax current ~~and~~ and arrears.	393070	O
	100	2. Fees and penalties under the elementary education Act.	100	
		3. Income from investments etc		
		4. School fees		
		5. Endowments		
5	10	6. Contributions	10	
540	600	7. Other receipts	600	
		8. Government Grant		
76817	(B) 77070	(i) Under section 37 of the Elementary Education Act	68760	P
~~23956~~ 235956	(C) 235640	(ii) Under the provision to section 37 of the Elementary Education Act.	235640	Q
124780		(iii) For dearness allowance		
	(D) 194550	(iv) For meeting the deficit	502480	R
156679	(E) ~~94500~~ 94500	(v) For compulsory education scheme	266280	S
5245	(F) 14920	(vi) For supply of Midday meals		
150185	(G) 204770	(vii) Arrear toll compensation grant		
47408	(H) 157610	9. Contribution from the general account (for other purposes) Advance from General Account-	47410	T
	(I) 28810	10. Investments realised		
12841	(j) 5470	11. Advances recovered	1514350	
1042146	1369900	DEFUNCT FUNDS		
2149	(K) 23000	Deduct amount transferred to capital	21000	U
		Total	1493350	
1039997	1346900			
635	210	Add amount relating to endowments.	210	V
1040632	1347110	Grand Total	~~1495560~~ 1493560	
		CAPITAL		
	(L) 13400	(i) Government grant (for equipment to schools in compulsory areas.	17300	W
	15000	Construction of sheds	15000	X
	(M) 3000	Library Books and Maps	3000	Y
		2. Endowments and contributions		

31400

Actuals of 46-47	Revised Estimate for 1947-48	Heads	Budget Estimate for 1948-49.	Remarks
Rs	Rs		Rs	
		3. Loan	35300	9
	31600	4. Contribution from Central accounts ordinary		
		5. Investment redised.		
2149 ✓	(N) 23000 ✓	6. Add amount transferred from ordinary	21000	Z
2149 ✓	54400 ✓	Total	56300 ✓	
1042781 ✓	1401510 ✓	Total ordinary and Capital	1549860 ✓	
1052228 ✓	1444170 ✓	Grant total including opening balance	1550470 ✓	

2 ✓

1550470

1493560
502480
991080

1401510 ✓
210
1401300
194550
1206750
1186000
20750

3[illegible]600
[illegible]
33750

1444170
42660
1401510
194550
1207000

Explanation for the marked variations

Revised Estimate for 1947- 48

Receipts

A. Education tax is reliaed in the area of the District Board at 14 pies rate from 1-7-46 (Fasli 1356) as per Government Memorandum No.78434/B-246 Edn dated 23-12-46. Government in their Memorandum Nos 60824-B.2-47 3 Edn dated 14-10-47 and 89344-B-2-47 Edn dated 14-11-47 have ordered the increased levy of Education tax at 27 pies rate from 1-7-1947. The Collector, Chingleput District has advised in accordance with the orders of Government referred to above that the monthly adjustment of Education cess will be made from 1-7-47 at Rs. 32756. So credit has been taken in the revised estimate for a sum of Rs.355850 as noted below:-

Collections in April to June 47

@ 14 pies rate ---- 20350 x 3 --	Rs. 61050
---do-- July to March 48 @ 27 pies rate.. .... 32756x 9 ---	" 294804
	355854 or
	355850

B. A sum of Rs. 231690/- was actually realised in 1946- 47 under education tax. This amount relates to the collection of the tax at 12 pies rate from April to June 46 and at 14 pies rate from July,1946 (Fasli 1356). Calculating the collection of the tax at 4½ pies rate being the tax which was realised ~~relieved~~ before 8-7-41 i.e the date of the amended Madras Elementary Education Act came into force;— the amount of tax payable by Government came to Rs.77072/2/0 and this was claimed accordingly and sanctioned in G.O. No.Ms. 680 Education dated 8-4-47.

C. (i) G.O.No.925 Education dated 5-5-47

Subsidy ~~Salary~~ for schools opened prior to 1-4-1921	Rs. 79004
(ii) G.O. No. 1046 Education dated 20-5-47 Subsidy ~~Salary~~ for schools opened after 1-4-1921.	" 156636
	235640

D. The total charges ordinary under Elementary Education Fund for 1947- 48 excluding endowments came to Rs. 1388660. The receipts under ordinary excluding endowments are Rs. 1152350- There is an opening balance of Rs. 41760 and the amount available for expenditure in the current year 1947-48 is Rs.11,94,110. There is therefore a deficit of Rs. 1,94,550 and this amount is taken as credit for 1947- 48-

E. A sum of Rs. 1,24,440 is expected to be spent in the year 1947- 48 for Compulsory Education Scheme. As a sum of Rs.2,9946 is ordered to be refunded to Provincial Funds in G.O.No.90007 B.2 of 47 dated 17-11-47 towards the unspent balance of grant sanctioned in the previous year 1946- 47 credit has been taken minus this amount (Rs.124440-29946= 94494 or Rs.94500).

Supply of mid-day meals to poor children attending Elementary Schools has been stopped from 1-4-47 as per G.O.No.386 Edn dated 3-3-47. But in March 1947, 136418 meals were actually served to school children.

FS
2,04773 - ATC available for meeting deficit in RE
1.60 lakhs - do - BE.

Calculating at Re 0-1-9 per meal, the grant due ~~for~~ from government comes to Rs.14920 and this amount is taken credit for here.

G. The arrear toll compensation grant of Rs. 204773-1-0 sanctioned in G.O.No. 768 L.A. dated 2544-47 was permitted to be utulised for Elementary Education for meeting the deficit. ~~and~~ vide G.O. 577 L.A dated 20-3-47.

		Rs.
H. (i)	G.O. No. 1774 Edn dated 24-8-36 being the usual contribution payable from the general account to Elementary Education Account	47408
(ii)	Additional contribution ordered to be paid from general account to Elementary Education Account to meet a portion of the cost of revision of scales of pay to Elementary school teachers ordered from 1-1-47, vide Government Memorandum No. 60824-B-247 dated 14-10-47.	46200
(iii)	Advance sanctioned by Government in G.O.No. Ms.1002 L.A. dated 9-6-47 repayable from General Fund Account for the payment of arrear dearness allowance to Board Elementary School staff for the period from July to December 1944.	64000
		157608 or 157610

		Rs.
I. (i)	Advance received from General Fund Account for meeting current expenses under Elementary Education Funds, as sanctioned in Government Memorandum No. 49522 B.247 Edn dated 5-7-47	26000
(ii)	Advance received from General.Fund Account for the purchase and supply of sweets to school children on the Indian Independence Day on 15-8-47. This is repayable ~~unless~~ when this is sanctioned as grant by the Collector Chingleput District from Provincial Funds.	2810
		28810

J. This is the advance paid to Presidents of Feeding Committees for the supply of mid-day meals to School children. This is to be got recovered and credited to service heads.

K. Increased provision is made with a view to construct additional sheds required in the various schools in the compulsory areas. This is over and above the sum of Rs.1000 for each school for sheds sanctioned by Government for the construction of sheds for schools in such areas, vide G.O. No. Ms. 1224 Edm dated 11-8-45. In addition provision is made for additional accommodation in the existing schools./

/ L. Government grant expected for the purchase and supply of articles of equipment to schools in the compulsory Education centres.

M. Government grant expected for the purchase and supply of books and slates to poor children attending schools in the Compulsory Education Centres.

N. Same remarks as for item K.

O. Budget for 1948- 49: The figure advised by the Collector Chingleput District being the probable collection of Education tax at 27 pies rate is adopted.

P. A sum of Rs. 355850 is expected to be relised during the year 1947- 48 ~~at~~ towards the collection of Education tax at the following rates:-

@ 14 pies rate from April to June 1947..	Rs. 61050
@ 27 pies rate from July 47 to March 48.	" 294804
	355854 or 355850

The contribution payable by Government calculating the levy of the tax at 4½ pies rate comes to Rs. 68760. But this is liable to revision with reference to the proceeds of the tax actually adjusted to the Fund in that year.

Q.	(i) G.O.No.925 Edn dated 5-5-47 - Subsidy for schools opened prior to 1-4-21.	Rs. 79004
	(ii) G.O.No. 1046 Edn dated ~~20547~~ 20-5-47 Subsidy for schools opened after 1-4-1921.	Rs. 156636
		235640

R. The total charges- ordinary- for the year excluding endowments come to Rs.1493350 while the receipts are Rs. 990870 only. There being no opening balance, there will be a deficit of Rs.502480 and this amount is taken credit here.

S. Amount that is expected to be spent during the year 1948- 49 in respect of the compulsory education schemes introduced during the years 1945-46. 1946-47 and 1947-48 is taken credit for.

T. This is the usual contribution payable from General Funds to Elementary Education Funds as per G.O.No.1734 Education dated 24-8-36.

U. The amount required by the Divisional Engineer (Highways) Saidapet is provided for expenditure under 'Land and Buildings' Capital.

V. This relates to the ~~amount~~ annual receipts under endowments maintained by the Board for education purposes.

W. This is the amount expected to be spent for the purchase and supply of furniture to schools in the compulsory areas and to be drawn from Government.

X. 15 more sheds are proposed to be constructed in the year 1948-49 for compulsion and grant is calcuated at Rs. 1000 for each school and taken credit for.

Y. Books and slates will be purchased and supplied to poor children attending schools in the compulsory areas. A sum of Rs.3000 is expected to be spent on this account and so credit is taken for this amount.

Z. Vide explanation for item U.

Provision is made for extension and improvements of school buildings in Non-Compulsory areas.

Particulars for provision made for Compulsory Education Scheme

Receipts

Item	Revised Budget for 1947- 48
E. For compulsory education scheme	Rs. 124440 ✓
F. " the supply of mid-day meals	" 14920 ✓
L. " equipment to schools	" 13400 ✓
For the construction of sheds	" 15000 ✓
M. " books and slates to schools	" 3000 ✓
	170760
Deduct refund of unspent balance of grant sanctioned in 1946- 47 vide Government Memorandum 9007-B.2-47 dated 17-11-47	" 29946
	140814 or 140820

	Budget for 1948- 49
S. For Compulsory Education scheme	266280
W. For the supply of equipment to schools	17300
X. For the construction of sheds	15000
Y. For the supply of books and slates to schools	3000
	301580

Expenditure

Item	Revised Estimate for 1947- 48	
E. Compulsory Education Masters	75330	Vide particulars in the statement attache
F. ~~Compulsory~~ Dearness allowance	39990	
Clerks and servants	1080	
D.A for Clerks and servants	430	
Presidency Allowance	170	
J. For feeding of poor children in March 47	14920	
L. House rent	3740	
M. Contingencies	3700	
U. For the construction of sheds	15000	
V. For the supply of Furniture and apparatus	13400	
W. For the supply of books and slates to poor children	3000	
	170760	

	Budget for 1948-49
For Compulsory Education- Masters	159120
D.A. Masters	86400
Clerks and servants	2160
---do--- D.A.	860
-do- Presidency allowance	340
House rent	8400 - do.
Contingencies	9000
For the construction of sheds	15000
For supply of furniture and apparatus	17300
For supply of books and slates to poor children	3000
	301580

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23/ 13

EXPENDITURE

Actual of 1946-1947.		Revised Estimate for 1947-48	Heads	Budget Estimate for 1948-49	Remarks
Rs		Rs		Rs	
			ORDINARY		
			1. Staff		
			Salaries and allowances		
1827	A	1300	Dt Board Educational Officer	1040 ✓	(i)
440		320	Contribution for pension and leave allowance of District Board Educational Officer.	250	
324		220	WAR ALLOWANCE	180	
231		430	T.A & contingencies of District Board Educational Officer.	480	
25		30	HOUSE ALLOWANCE	20	
460623	B	660640	Masters	697070)	(2)
306920	C	312170 11X	Dearness allowance	336310)	
	D	54090	Arrear D.A July to Dec 44	--)	
6626	E	75330	Compulsory Education Masters	159120)	
4780	F	39990	---do---	86400)	
2	-		T.A.		
627	G	2500	Gratuity	2500	(3)
6619	H	11910	Clerks and servants salaries	11910	(4)
2861		2790	Dearness allowance	2790	
-		-	Arrear D.A-		
851		1070	Presidency Allowance	1070	
.		1080	Compulsory Education-Clerks and servants.	2160	(5)
.		430	----------do------ D.A.	860	
.		170	Presidency allowance	340	
		-	Education Tax-collectioncharges		
28315	I(i)	30000	Contribution to Provident Fund.	32000	(6)
349		640	----do--- clerks ~~and teachers~~	640	
696	(ii)	4000	Travelling allowance	5400	(7)
			Stipends of teachers sent for training		
			Contingencies and equipment		
97228	J	14920	Compulsory Education Feeding of poor children	--	-
918844		1214030		1340540	

Actuals of 1946- 47		Revised Estimate for 1947-48	HEADS	Budget Estimate for 1948-49	Remarks.
			CONTINGENCIES		
918844		1214030		1340540	
36953	K	38300	1. House rent	39300	(8)
685	L	3740	ii. Compulsory Education	8400	(9)
28156	M	39000	iii. Other items	40000	(10)
460	N	3700	iv. -do-Compulsory education	9000	(11)
			EQUIPMENT		
10400	O	18600	Furniture & Apparatus	20000	(12)
476	P	2000	Library books and Maps	9100	(13)
			Other items		
5		10	Prizes and Scholarships	10	
4124	Q(i)	35000	Repairs to buildings	27000	(14)
			Contribution to Panchayats		
	(ii)		Interest on and repayment of debt		
			Investment made.		
7320	R.	5470	Advances recoverable		
	S.	28810	Repayment of advance to General account.		
			Total		
		500	Add amount relating to endowments.	750	(15)
1007423		1389160	GRAND TOTAL	1494100	
			CAPITAL		
2123	T.	23000	1. i. Land~~s~~ and buildings	21000	(16)
	U.	15000	ii. Compulsory education sheds.	15000	(17)
			2. Equipment.		
			Compulsory Education		
	V.	13400	a). Furniture and Apparatus	17300	(18)
26	W.	3000	b) Library books and maps	3000	(19)
-		--	c) Investments made	--	
			d) Other items	--	
2149		54400	Total	56300	
1009572		1443560	Total expenditure ordinary and capital	1550400	
42656		610	Total closing balance	70	
1052228		1444170	Grand total including closing balance-	1550470.	

Explanations for marked variations. --- Expenditure

Revised Estimate for 1947- 48

A. Provision is made for the District Board Education officer, Saidapet As the District Board Educational Officer is attending to Secondary Education work also from 1-9-47, Government have ordered that 1/3 rd expenditure is recoverable from the General Fund ~~accounting~~ Account and so this 1/3rd expenditure is shown as abatement of charges.

B. Provision is made for the following:-

- (i) Payment of salaries to teachers as per revised scales
- (ii) ----do---- arrear bills for the revision of scales of pay given effect to from 1-1-47.
- (iii) For the ~~payment of duty xxxx~~ grant of weightage to teachers from 1-1-47.
- (iv) For payment of duty allowance to headmasters.
- (v) For payment of salary to weaving instructors
- (vi) For payment of leave salary to teachers.

C. Dearness allowance is paid to teachers at rates applicable to Government servants and provision is made for this.

D. Dearness allowance at Government rates was not paid to teachers for the period from July to December 44. So, an advance was taken from Government and the allowance paid to them. This advance is repayable only from the General Funds of the Board, Vide Government Memorandum No. 49522-B2-47 Education dated 5-7-47.

E. Provision is made for the payment of salaries to teachers employed under the Compulsory Education Scheme.

F. ------do------- Dearness allowance to teachers at Government rates.

G. For payment of gratuity to ~~released~~ retired teachers for their acting service prior to their admission to the District Board Provident Fund Scheme.

H. Increase due to the appointment of 1 Superintendent and 1 Lower Division Clerk in addition to 1 Upper Division Clerk, 9 Lower Division Clerks and 1 Attender and payment of salary, Dearness allowance leave allowwance and contribution to Provident Fund etc on their behalf to General Funds as permitted in G.O.No. 1936 Education and Public Health dated 9-10-46.

I. (i) Increased provision is made for confirming all teachers who have completed their probation and for payment of Provident Fund Bonus on their behalf to General Funds.

(ii) Increased provision is made for the payment of actual expenses to Headmasters for encashment of their salary cheques at the respective treasuries.

J. 136418 meals were actually served to school children in the month of March 1947. Calculating at the rate of Re 0-1-9 per meal the expenditure under this head comes to Rs. 14920.

K. Provision is made for payment of rents to buildings taken up for schools.

L. Provision is made for payment of rents to buildings in areas where compulsory education scheme is in force.

M. Increased provision is made for the payment of increased wages to sweepers at Rs.2 p.m. and for payment of increased wages to conductresses employed in Girls ~~and~~ or Mixed schools from Rs.7 to Rs.10/- p.m. from 1-9-47. All the forms required for the schools are to be purchased and supplied and provision is made for this also.

N. This is the expenditure for contingencies calculated at the rate of Rs 1-8-0 per teacher employed under the compulsory education scheme.

O. All the articles of furniture and apparatus needed to schools as recommended by the Inspecting Officers are to be purchased and supplied to the schools, and hence the increase in provision.

P. Provision is made for the purchase and supply of books and maps to schools and for the supply of journals and daily to Higher Elementary Schools, from 1-12-47 as approved by the District Board Educational Officer, Saidapet.

Q.(i) Provision is made for payment of dues to contractors for incomplete and unstarted works of the previous year.

~~Q.~~ ~~(i)~~ Many of the departmental buildings require repairs and so the increase in provision is made in accordance with the requirements of the Engineering Department.

No provision is made for repairing rent-free-buildings as such buildings are repaired by the villagers themselves.

(ii) No provision is made under the head as the advance sanctioned by Government for the payment of arrear dearness allowance to teachers for the period from July to December 44, is repayable from the General funds of the Board- vide Government Memorandum No.49522 B.2-47 Edn dated 5-7-47.

R. This represents the advance paid to Feeding Committees for the supply of mid-day meals to school children.

S. Advance received from General Fund Account for meeting current expenses as sanctioned in Government Memorandum No. 49522-B-247 Education dated 5-7-47, Rs. 26000.
Government Memorandum No.49522-B-247 Edn dated 5-7-47 for the purchase ~~of~~ supply of sweets to school children on the Indian Independence Day on 15-8-47 2810

Total Rs. 28810

T. Provision is made for providing additional accommodation to the existing schools and also for ~~meeting~~ the cost of construction of sheds in compulsory education centres, over and above the sum of Rs.1000 for each schools to be sanctioned by Government for this purpose.

U. Additional sheds are to be constructed to 15 schools in the compulsory education centres and grant drawn at Rs.1000 for each school.

V. Provision is made for the purchase and supply of furniture and apparatus to the schools in the compulsory education centres.

W. Books and slates are to be purchased and supplied to poor children attending the schools in the compulsory education areas.

BUDGET. ~~PROFIT~~ FOR 1948- 49

1. Provision is made for the District/Board Educational Officer. As the District Board Educational Officer is attending to Secondary Education work also from 1-9-47, 1/3 rd expenditure recoverable from the general fund account is shown as abatement of charges.

2. Provision is made for the following:-

For payment of salaries to teachers	Rs. 575376
---do--- duty allowance to headmasters	2801
For the grant of weightage	" 38218
-do- increments to teachers	" 22480
For payment of leave salary	" 23038
~~For payment of leave salary~~	
For the appointment of 68 teachers to single teacher schools and plural schools and for the opening of new schools, in consultation with the District Educational Officer, Chingleput District and the Inspectress of Girls Schools, IV Circle, Madras.	" 24480
------do---------12 Secondary Grade teachers to Higher Elementary Schools to be newly opened in June 1948.	" 5760
For the payment of salaries to weaving Instructors employed in Higher Elementary Schools	" 4920
	697073 or 697070
For payment of Dearness allowance to teachers at Government rates.	" 336310
For payment of salaries to teachers to be employed under the compulsory education scheme introduced in the years 1945- 46, 1946- 47 and 1947- 48.	" 159120
For the payment of Dearness allowance to teachers in schools in the compulsory education centres at rates applicable to Government servants.	" 86400

3. Provision is made for the payment of gratuity to teachers who are to retire during 1948- 49, fortheir service prior to their admission to Provident Fund Scheme.

4. Provision is made for the debit of pay leave allowance etc of the staff dealing with Elementary Education work as per G.O.No.1353 Edn dated 24-8-42, 1872 Edn dated 13-12-44 & 1936 Edn dated 9-10-46.

5. Two additional clerks sanctioned for the Compulsory Education Scheme are to be continued permanently and two more clerks are proposed to be employed temporarily to attend to the increase in work consequent on the extension of the scheme to more centres year after year.

6. Provision is made for the payment of Provident Fund Bonus on behalf of teachers who subscribe to the District Board Provident Fund Scheme.

7. Provision is made for the payment of T.A to teacher who are transferred except at request and that with the approval of the District Educational Officer, Chingleput District and of the Inspectress of Girls Schools, IV Circle, Madras, as the case may be.

Provision is also made for the payment of actual expenses to headmasters for encashment of their salary cheques at the respective treasuries.

Provision is also made for the payment of actual expenses to the headmasters of Higher Elementary Schools for visiting the schools within a radius of 10 miles to verify the stock register of tools and plants at the close of the year.

8. Provision is made for payment of rents to rented buildings.

Additional provision is also made for rents for additional accommodation needed for schools.

9. Provision is made for ren~~ts~~ for accommodation for schools in areas where compulsory education scheme is working.

10. Provision is made for the following items of expenditure under "Contingencies other items".

(i)	Postage charges to schools	Rs. 2790/-
(ii)	Stationery to schools	" 4720/-
(iii)	Sweepers charges	15300/-
(iv)	Wages of conductresses	7560/-
(v)	Scavenging charges	210/-
(vi)	M.O.Commission for sending salary to schools monthly	1670/-
(vii)	Postage charges for the Elementary Education Section	2500/-
(viii)	Registration charges for scout groups and cub packs in Elementary schools	300/-
(ix)	----do---Red Cross groups in higher elementary schools	50/-
(x)	Repairing charges of time pieces	600/-
(xi)	Supply of forms to schools	4000/-
(xii)	For payment of increased wages to sweepers for ~~additional~~ sweeping additional accommodation to be taken up	300/-
		40000

11. Provision is made for the payment of contingent charges to schools for teachers employed under the compulsory education scheme @ Re 1-8-0 for every teacher employed.

12. Provision is made for the supply of articles of furniture and apparatus to schools in non-compulsory areas to get permanent~~s~~ recognition to schools, in consultation with the Inspecting officers.

13. Provision is made for the continuance of the supply of journals and daily to Higher Elementary schools.

Provision is made for the supply of ~~1944~~ 1 lakh copies of Text books to Elementary Schools as observed by the Director of Public Instruction Madras in his L.Dis. No.1051-B-1-47 of 19~~466~~-1947.

Provision is also made for the supply of maps to schools in consultation with the Inspecting Officers.

14. Provision is made for repairing the buildings owned by the Board.

No provision is made for repairing rent free buildings as such buildings are repaired by the villagers themselves.

15. This relates to endowments and utilised for the maintenance of schools at Chittamur and Koil Padagai and for the award of prizes to pupils reading in Cholavaram and Vichoor schools.

16. Provision is made for the extension and improvements of school buildings in non-compulsory areas as ~~required~~ required by the Divisional Engineer (Higheays) Saidapet.

17. 15 more sheds are proposed to be put up for school~~s~~ in the compulsory areas and the grant at Rs.1000 per shed drawn.

18. Provision is made for the purchase and supply of furniture and apparatus to schools in the compulsory education centres. This is calculated on the number of teachers actually employed.

19. Provision is made for the supply of books and slates to poor children ~~accor~~attending ~~to~~ the schools in the compulsory education centres.

Details for the provision made under the Compulsory Education Scheme

Revised Budget for 1947- 48.

Expenditure.

		Rs.
1945- 1946 Scheme		
110 Teachers employed ~~up to 31-10-47~~, Salary @ Rs.30/-		39600 ✓
..............do................ D.A. @ Rs.16/-		21120 ✓
18 Peons employed ~~up to 31-10-47~~, salary @ Rs.16/-		3456 ✓
.............do .... D.A. @ Rs.16/-		3456 ✓
1946- 47 Scheme		
23 Teachers salary @ Rs.30/-		8280 ✓
....do. D.A. @ Rs.16/-		4416 ✓
1947- 48 Scheme		
47 Teachers @ Rs.30/- for 6 months		8460 ✓
-..........do.... D.A. Rs.16/- for 6 months		4512 ✓
100 teachers for 3 months @ Rs.30/-		9000 ✓
---......do. D.A. ...do.		4800 ✓
14 Peons @ Rs. 16/- for 6 months salary		1344 ✓
..........do.... D.A. .....do......		1344 ✓
Revision of salary effected from 1-1-47 for 2 months for110 teachers @.Rs10/-		2162
Revision of salary for 18 Peons Rs.4/- for 2 months		144
Leave salary		2554
7 Peons for 3 months @ Rs.16/- salary		336
.......do....... D.A. ...do.		336
Clerks and Servants		
2 Clerks @ Rs.45/- salary		1080
...do. D.A. @ Rs.18/-		432
Presidency Allowance		168
For payment of feeding of children @ 0-1-9 per meal in March 47		14920 ✓
House Rent		
1945- 46 Scheme @.Rs.213/-		2556 ✓
1946- 47 @ Rs.43/8		524 522
1947- 48 @ Rs.10/- for 6 months		60 ✓
...do... @ Rs.200/- for 3 months		600 ✓
For the construction of 15 sheds @ Rs.1000/- per shed		15000 ✓
For the supply of equipment		13400 ✓
" " of Books		3000 ✓
Contingencies		
1945- 46 Scheme 110 teachers @ Rs.1-8-0	Rs. 1980	
1946- 47 " 23 "	" 414	
1947- 48 " 47 " " for 6 months	" 423	
For 3 schemes @ Rs.1/8 per 100 teachers	" 450	3267
Add for conductresses		433
Total		170760
Total	Rs.	170760
Deduct unspent balance of grant drawn during the year 1946- 47, vide ~~G.O.No.2366 Edn dated 4-11-47~~ Government Memorandum no. 9007-B-2-47 dated 17-11-47.	"	29946
		140814 or * 140820

* This figure is taken as receipt in the Revised Budget for 1947- 48.

32

33/

18

BUDGET ESTIMATE FOR COMPULSORY EDUCATION SCHEME 1948- 49

Expenditure:

	1945-46	1946- 47	1947- 48		
1. (a) Teachers @ Rs.30/-	110	23	47	..180	
Additional teachers to be appointed for 1948- 49	-	-	-	. 220 400 @ Rs.30/-for 12 months.	Rs. 144000
2. D.A.	do	do	do	do @ Rs.16/- for 12 months	76800
(a) Peons	18	--	14	32	
Additional for 48- 49	-	--	--	18 50 @ Rs.16/-	9600
D.A.	-	--	--	-do	9600
3. Conductress	1	1		2	
Additional for 48- 49	-	-	--	13 15 @ Rs.10/-	1800
4 Contingencies @ Rs.1/8 for 400 teachers	..	..	..	..	7200
5 House Rent @ Rs.700/- p.m.	..	..	..	..	8400
Leave allowances	..	..	..	..	5520
6. Construction of sheds	..	...	..	..	15000
7. Library Books and Maps	..	..	..	..	3000
8. Furniture and apparatus	..	..	..	..	17300

9. **Staff** — 1947- 48

	1947- 48			
Clerks	2			
Additional Staff to be appointed.	2 4	Salary @ Rs. 45/-	Rs. 2160	
		D.A. @ Rs. 18/-	" 864	
		Presidency Allowance @ Rs. 7/-	" 336	
			3360	3360
				301580

This figure is taken as receipt in the Budget Estimate for 1948- 1949.

g/

	No. of schools having as the highest class								
	8th standard	7th standard.	6th standard	5th standard	4th standard	3rd standard	2nd standard	1st standard	
No. of schools on the date of submission of the budget	23	2	4	588	2	16	1		636

No. of schools proposed to be opened in the ensu~~ir~~ing year	Higher Elementary Schools	-- 12
	Lower Elementary Schools	-- 36

Total Number of teachers employed in all the schools under the menagement of the local body on the date of submission of the budget the scale of pay in force and the number of teachers in each scale.

1745

Secondary Grade	40-1½~~-1/5~~-55-2-75	=82
Higher Grades	30-1-45	1413
Lower Grades	23-1-~~45~~33	250
		1745

For the scale of pay and the number of teachers in each scale vide Appendix also.

1. Number of additional teachers proposed to be employed in .. 32

ii. Existing schools

iii. Schools to be newly opened during ensuing year and their scale of pay

Secondary Grade .. 12
Higher Grade -. 36

iv. If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be affected showing the present and proposed scales of pay and extra provision made for the purpose. -- NIL ---

2

Appendix

Head of account to which the pay of the establishment is debitable.	Description of posts.	Sanctioned strength in each scale of pay.	Scale of pay.	
		Santioned Strength	Scale of Pay	Qualification
Elementary Education Funds	Teachers	82	40-1½-55-2-75	Secondary Gr.
Salaries of Masters		1413	30- 1- 45	Higher Grade.
		250	23- 1- 33	Lower Grade.

Note: The headmasters of schools with a staff of not less than 4 including headmaster are paid Duty allowance of Rs.2 each per mensem and Rs.5 each per mensem if in addition the strength of the schools exceeds 300.

Clerks & Servants

Superintendent --	1	90-3-120
Upper Division Clerks. --	1	70-3-85-5-100
Lower Division Clerks. --	10	45-2-85
Attender --	1	24-1-32-½-35

For Compulsory Education Scheme

Lower Division Clerks. --	2	45-2-85

82x4x12
328 = 3936
1663x3x12
4989x12 = 59868
63804

For Special Officer, Chingleput
District Board, Saidapet.

CHINGLEPUT DISTRICT BOARD

Elementary Education Fund- Revised Estimate for 1947-48
and Budget for 1948- 1949

Explanatory Note

I. Revised Estimate for 1947- 48

The revised estimate opens with a balance of Rs. 42,660/- (Elementary Education Account excluding endowments Rs. 41,760/- and endowment Account Rs.900/-)

A. RECEIPTS

Education Tax:- This was levied in the District Board area at 14 pies rate till 1-7-1947.

Government in their Memorandum Nos.60824-B.2/47.3 Education dated 14-10-1947 and 89344-B.2-47 Edn dated 14-11-47 have ordered the increased levy of Education Tax at 27 pies rate from 1-7-47 in order to get increased revenue for granting the revised scale of pay to teachers and also for granting them advance increments according to their service.

The Collector, Chingleput District has advised, in accordance with the orders of Government referred to above, that the monthly adjustment of Education cess from 1-7-47 will be made at Rs.32,756/- So credit has been taken in the revised budget for a sum of Rs.355850/- under this head as follows:-

Collection in April to June 47 @ 14 pies rate.	20350 x 3	=	61050
Collections in July to March 48 @ 27 pies rate	32756 x 9	=	294804
			355854 or355850

Government Grant (i) Under Section 37

/grant

Although the Board levies Education Tax at 27 pies rate, Government/is payable to the Board only at 4½ pies rate. Calculating the Collections of 1946- 47 at 4½ pies rate, a grant of Rs.77072 was claimed and was also sanctioned in G.O. No.Ms. 680 Edn dated 8-4-47.

(ii) Under the proviso to section 37: Grants are sanctioned by Government for the maintenance of elementary schools opened prior to and after 1-4-1921 in G.O. Nos.925 Edn dated 5-5-47 and 1046 Edn dated 20-5-47 respectively.

The arrear toll compensation grant of Rs. 204773-1-0 sanctioned in G.O.No. 768 L.A. dated 25-4-47 was also permitted to be taken credit under Elementary Education Account for meeting the deficit vide G.O. No. 577 L.A. dated 20-3-47.

Compulsory Education Scheme

124

For compulsory education, Government are meeting the full cost of the scheme. A sum of Rs. 124440/- is expected to be spent in the year 1947- 48 and this entire amount should be taken credit under this head. But, Government in their order No. 90007 B.2 of 47 dated 17-11-1947, have said that a sum of Rs.29946 being the unspent balance of grant sanctioned in the previous year 1946- 47 should be refunded to Government. So, credit has been taken minus this amount.

Supply of mid-day meals to poor children attending theelementary schools in the compulsory education centres has been stopped from 1-4-47 as per orders of Government contained in G.O.No.386 Edn dated 3rd March 47 and accordingly the feeding has been stopped from 1-4-47 onwards.

But in the month of March,47, 136418 meals were actually served to the school children. Calculating at 0-1-9 per meal the grant due from Government comes to Rs.14920 and this amount is taken credit for here.

Contribution from the General Account

The contribution payable from the general account to Elementary Education Account every year as fixed in G.O. No.1774 Edn dated 24-8-36 is Rs. 47408 only. But Government in their Memorandum No. 60824-B.2-47 dated 14-10-47, have ordered that an additional contribution of Rs. 46200/- should be paid from the General Account of the District Board to Elementary Education Account with a view to meet a portion of the cost of revision of scales of pay to elementary schools teachers.

As Dearness Allowance at Government rates should not be paid from the Elementary Education Fund to Elementary school teachers for the period from July to December 1944, Government in their order No.Ms.1002 L.A. dated 9-6-47 sanctioned an advance of Rs. 64,000 for this purpose, the advance being repayable from the General Fund Account of the board. So, this amount is taken as contribution from the general account. The arrear dearness allowance for the period referred to has also been paid to teachers in June 47.

Advance from General Funds

As grants due from Government are received very late every year, an advance of Rs.26000 was taken from the General Account to meet the current expenses and this advance was also repaid. Government have sanctioned the diversion of funds in Memorandum No.49522-B.2.47 Edn dated 5-7-47.

In connection with the celebration of the Indian Independence Day on 15-8-47 and distribution of sweets to school children an advance of Rs. 2810 was taken from the general funds and this will be repaid as soon as the amount is received from the Collector, Chingleput District.

The total charges ordinary under Elementary Education Fund Account for 1947- 48 excluding endowment come to Rs.13,88,660. The receipts under ordinary excluding endowments are Rs.11,52,350. There is an opening balance of Rs. 41760 and the amount available for expenditure during the year 1947- 48 is Rs.11,94,110. There is therefore a deficit of Rs.194550 and this amount is taken as credit for 1947-48. Government while reviewing the budget for 1947- 48 in their order No.1515 Edn dated 12-7-47 have said that there may be a deficit of Rs.3.62 lakhs at the end of 1947-48 and that orders will be issued separately as to how the deficit should be met, on receipt of report from the Special Officer about the actual closing balance on 31-3-47.

The actual closing balance of Rs.41760 will now be reported to Government with a request to order the payment of a subsidy of Rs.194550 to meet the deficit in the current year.

B. CHARGES

District Board Educational Officer

As the District Board Educational Officer is attending to secondary education work also, from 1-9-47 government have ordered that 1/3 rd expenditure is recoverable from the general fund account and so, this 1/3 rd expenditure is shown as abatement of charge.

Salaries of Masters

Provision has been made for the payment of all arrear bills kept pending towards the salary due to teachers consequent on the revision of scales of pay from 1-1-47 to 30-6-47. Provision has also been made for the grant of weightage to teachers according to their service from 1-1-47. All these arrear bills will be got passed in December 47 and paid to them in the first week of Janauary 1948 along with the pay for December, 47.

Out of 90 teachers' provisions made in the Budget for 47- 48 only 47 teachers provisions have been utilised so far, for opening new schools and for appointment of teachers in existing schools. The Inspecting Officers have been addressed to send up proposals for utilising the remaining provisions also and provision has been made for this expenditure.

Contribution to Provident Fund

All teachers who have completed their probation within a period of 3 years will be confirmed in their appointments now and for this particulars have been called for. Provision has been made for the payment of bonus on their behalf.

House Rent

On account of the increase in the cost of building materials, the owners of all rented buildings ask for more rent and provision is made for meeting this demand.

Other items

The wages of sweepers have been uniformly increased to Rs.2/- per mensem.

The wages of conductresses have also been increased from Rs.7/- to Rs.10/- p.m. from 1-9-47.

All the forms required for schools are to be purchased and supplied.

Provision has been made for all these items.

Furniture and Apparatus

Most of the schools require furniture. In some schools there are not even black boards. So, it is proposed to supply the required furniture to such schools. Orders have been placed with Reid Timber Works, Tiruvattiyur, for their supply.

In addition, other articles such as time piece, locks, garden tools are to be supplied including sewing articles to Girls and Mixed schools.

Library Books and Maps

To all the higher elementary schools, journals and Tamil daily are ordered for supply as approved by the District Educational Officer and these schools will get them from 1-12-47 onwards.

Repairs to buildings

Almost all departmental buildings are in need of repairs. Many have not been repaired for a number of years now. So, as requested by the Divisional Engineer a sum of Rs. 35,000 has been provided under this head. The Engineer will be requested to see that the buildings are repaired in time and the entire allotment spent before 31-3-48.

Capital- Land and buildings

For sheds constructed for schools in the compulsory areas, Government have promised a grant of Rs.1000 for each school. The balance of the estimate amount has to be met from the District Board funds.

For compulsory education sheds, a sum of Rs.15,000 is provided and this is the grant that is expected for 15 sheds.

Furniture to the extent of Rs.13400 and books and slates for Rs.3000 will be purchased and supplied to schools in the compulsory education centres.

The total charges (ordinary and capital) come to Rs.14,43,560 including capital and endowments.

The Revised budget will close with a balance of Rs.610 under endowments.

II. BUDGET ESTIMATE FOR 1948- 49

Opening balance. There is no opening balance except Rs.610 under endowments.

A. Receipts:

Education Tax

The figure advised by the Collector, Chingleput District being the probable collection of education tax at 27 pies rate is adopted.

Government Grant (i) Under section 37

Government contribution is payable at 4½ pies rate only and this is calculated and credit taken.

(ii) Under the proviso to section 37

Same figures as for 1947- 48.

Subsidy for compulsory education scheme

Amount that is expected to be spent during the year 1948-49 in respect of the 3 schemes introduced during the years 1945- 46, 1946-47 and 1947-48 is taken credit for.

As regards the extension of the scheme during the year 1948-49 to more centres, Government will call for particulars separately, as in previous years and grant therefor sanctioned by them.

Arrear Toll Compensation Grant.: No credit has been taken, as toll compensation amount is not intended for elementary education purposes.

Contribution from General Account

The usual contribution of Rs. 47408 is taken for credit. No further allotment could be made available in the District Board General accounts Budget.

Grant for deficit: The total ordinary charges for the year excluding Endowments comes to Rs. 1493350 while the receipts are Rs.9,90,870 only. There being no opening balance, there will be a deficit of Rs.502480 and this amount is taken credit here.

B. Charges, District Board Educational Officer.

No remarks.

Masters.: Provision is made for the grant of periodical increments to teachers.

Twelve higher elementary schools are proposed to be opened in July 1948.

Thirty six new lower elementary schools will also be opened in 1948- 49 and 32 additional teachers employed in existing schools in the District.

Due provision of additional teachers for single teacher schools has been made as it is the aim of the Board that all single teacher schools are converted into plural ones.

Clerks and servants: Two additional clerks sanctioned for the compulsory education scheme are to be continued permanently and two more additional clerks are proposed to be employed temporarily to attend to the increase in work consequent on the extension of the compulsory education scheme.

Contributionto Provident Fund: Provision has been made for the confirmation of all acting teachers eligible for confirmation.

Contingencies: House rent: Additional provision is made for rents for additional accommodation needed for schools.

Other items: Provision has been made for the supply of forms and for the payment of registration charges to more number of scout groups and cub packs in Elementary schools under the Board.

Furniture and apparatus : A sum of Rs. 20,000/- is provided under this item for the purchase and supply of furniture to schools, in consultation with the Inspecting Officers.

Books and maps : Provision is made for the continuenace of the supply of journals to higher elementary schools and for the supply of table copies of Text books to schools, as observed by the Director of Public Instruction, Madras.

Repairs to buildings: As desired by the Divisional Engineer, a sum of Rs. 27,000/- is provided for this item.

Capital - Land and buildings: This is the amount required by the Divisional Engineer.

Compulsory Education Sheds : 15 more sheds are proposed to be put up and the grant at Rs.1,000/- per shed drawn.

Books and Maps. Books and slates will be purchased and supplied to schools in the compulsory areas for the use of poor children.

The total charges (ordinary and capital) come to Rs.15,50,400/- including endowments & capital. There is a closing balance of Rs 70 under Endowments only.

For Special Officer, Chingleput
District Board, Saidapet.

874000
223200
650800
35300
615500

978010
650800
327210
35300
362510

1401510
28400
94500
14920
1263690

1401510
137820
1263690

14,43,560
16400
15000
75330
39990
1510
1,48,230
12,95,330
31400
12,63,930

Nil

615500
969310
8700

362510

RE.

1263690
1263930
240

1389160

Rec No. 10784- 47 C1

Chingleput District Board's Office,
Saidapet,
7 February 48.

45 24

To

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

14 FEB 1948
10834

Sir,

Sub:- Budget Estimate- 1947- 48; Elementary Education Funds District Board- Chingleput- Grant of Rs. 160800 for meeting the deficit in 1947- 48- Sanction solicited

- - - - - -

Ref:- My letter Rec No. 10784- 47 C1 dated 18-12-47 and reminder letter dated 15-1-48

- - - - - - -

Sent to LA for remarks

I request that the Government may be pleased to pass very early orders sanctioning the payment of the grant of Rs. 160,800 for meeting the deficit under the Elementary Education Funds of the Board in the current year.

for Special Officer, Dt Board

Rd. 10/2

46

B2 Bond II

E 18.12.

The file on the subject has been sent to LA for remarks. ~~This may lie over till the main file is received~~ with this dept no. Rdz. 100603-B2/47 d/ 19.1.48

14/1/48

They may be reminded for the early return of the file

18/2

17/2/48

17/2/48 LA

24 FEB 1948
EDUCATION AND PUBLIC HEALTH

LA Deptt.
Bond II

SNG 20/2

E & H No. 10834-B2/48
4/2/48

The main file has been noted on and sent to Fin with this Deptt U.O. 2296-I Bond II d/ 24/2/48. This may be returned to E & PH.

SN 24/2/48

25.2.48

25.2.48

25/2

LOCAL ... DEPT.
07004
1948

---

47 E 18.12 (B2) 28

The return of the main file from the Fin Dept may be awaited till 5/3/48

28/2

28.2.48

1/3/48

Edn & P. H. Dept (B2)

Sub: Establishment - Basic Training School Perianaickenpalayam - Deputation of an agricultural demonstrator - Fixation of pay

~~Ref:~~ The attention of the D.P.I is invited to G.O. 952 Dev d/ 26.2.48

B2 1074 49 26

O.P.

Th. & Co., Ld., Madras—12-47—10,000 Bks.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

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

MADRAS

C. Class Prefix } Code No.

Recd. from
By

Sent at H. M.
To
By

Office Stamp.

Handed in at (Office of Origin)	Date	Hour	Minute	Service Instructions	Words
Madras S	4	15	1		34

Recd. here at 15 H. 2 M.

To
16525 The Assistant Secretary
Education Health Fort
Saint George Madras
Chingleput District Board
Budget Deficit Elementary

N.B.—The name of the sender, if telegraphed, should be written after, but separated from, the text.

52

Th. & Co., Ld., Madras—12-47—10,000 Bks.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

C. Class Prefix } Code

Handed in at (Office of Origin): Madras 8 | Date: 4 | Hour: 15 | Words: 34

Recd. here at 15 H. 25 M.

To The Assistant Secretary
Education Health Fort
Saint George Madras
Chingleput District Board
Budget Deficit Elementary

N.B.—The name of the sender, if telegraphed, should be written after, but separated from, the text.

1074 57 53

Th. & Co., Ld., Madras—12-47—10,000 Bks.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

C. Class Prefix } Code No.

Office Stamp. MADRAS G.T.O.

ASST. SECRETARY TO GOVERNMENT, EDUCATION AND PUBLIC HEALTH DEPT.

Recd. from Guss 15/3

By 10

Sent at H. M.

To

By

Handed in at (Office of Origin) | Date: 11 | Hour | Minute | Service Instructions | Words

Recd. here at H. M.

To Education funds: Teachers
Salaries payment February
Delayed Lakh sixty Thousand
Eight Hundred Immediate
sanction requested / Special
Officer

N.B.—The name of the sender, if telegraphed, should be written after, but separated from, the text.

Roc.10784--47-C.1.

Chingleput Dt.Board's Office, 53
Saidapet, dated 4--3--1948.

28

MAR 1948

To

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

Sir,

Budget Estimate -1947--48 - Elementary Education Funds - District Board - Chingleput -Grant of Rs.160800 for meeting the deficit -Sanction - Requested

Ref: My letter Roc.No.10784-47-C1 dated 18-12-1947 and reminders dated 15-1-1948 and 7-2-1948 and My Telegram of date.

16992

The balance under Elementary Education Funds has run out completely and the salaries of the Board Elementary School Establishment for February 1948 could not be disbursed now. So, I request very urgent orders of Government sanctioning the payment of a grant of Rs.160800/- for meeting the deficit in the current year as already requested in my letter quoted supra.

For Special Officer, Dt.Board.

D.S.5-3-

15

POST COPY OF TELEGRAPHIC MESSAGE DATED 4-3-1948.

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

ASSISTANT SECRETARY
EDUCATION HEALTH
FORT SAINT GEORGE

CHINGLEPUT DISTRICT BOARD BUDGET DEFICIT - ELEMENTARY EDUCATION FUNDS - TEACHERS' SALARIES PAYMENT FEBRUARY DELAYED - LAKH SIXTY THOUSAND EIGHT HUNDRED IMMEDIATE SANCTION REQUESTED

16990

SPECIAL OFFICER

(True copy)

Submitted to the Assistant Secretary to Government, Education and Public Health Department, Fort St.George, Madras.

For Special Officer,Dt.Bd., Saidapet.

D.S.5-3-4
Post copy in confirmation.

30 Edn 58. 12 (B2)

57

Memo 100603. B2/48-2 Edn dt 10/3/48

Sub: Ele Edn fund - Dt Board Chingleput RE 1947-48 - Deficit -

Ref: From the Special officer Dt Board Chingleput Roc No. 10784-47-C1 dt 18/12/47 ~~[illegible]~~

p1 cf

The Govt direct that a sum of Rs1.60 lakhs ~~[illegible]~~ be transferred to the Ele Edn fund out of the arrear toll compensation grant sanctioned to the ~~Dist~~ Board in the current year ~~towards~~ to cover the deficit anticipated in the Ele Edn fund account.

[illegible] 10/3/48

Dsp 10.3.48

8/3

RA 8.3.48

To
The Spl officer
Dt Bd Chingleput.

DPI

Exr of L.F. A/cs

L.A. Dept.

59

31

Roc.10784-47-C1. SPECIAL

Chingleput Dt. Board's Office,
Saidapet, dated, 13-3-48.

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

ASST. SECRETARY TO GOVERNMENT
13 MAR 1948
EDUCATION AND

Sub:- Budget-1947-48-Elementary Education Fund-District Board Chingleput-Deficit-Payment of Special Grant of Rs.160800 Requested.

Ref:- Government Memorandum No.100603-B.2-48-2.Education dated 10-3-48.

In their Memorandum referred to above, the Government have ordered that a sum of Rs. 1·60 Lakhs may be transferred to the Elementary Education Fund out of the arrear toll compensation grant sanctioned to the District Board in the current Year to cover the deficit anticipated in the Elementary Education Fund Account.

But, the Government in para 8 (b) of their Order No. Ms.577 L.A. dated 20-3-47 on the Budget estimate of the General Fund Account of the District Board for the current year, have ordered that the entire arrear toll compensation grant of Rs.204773 to be sanctioned in 1947-48 might be utilised for meeting the deficit in the Elementary Education Fund Account. This arrear toll compensation grant was sanctioned for payment in G.O.No.768 L.A. dated 25-4-47 and the entire grant was accordingly drawn on 10-7-47 to meet the deficit in the Elementary Education Fund Account.

It is only after utilising this arrear toll compensation grant, there is still a deficit of Rs.160800 as stated in my letter Roc.10784-47-C1 dated 18-12-47. The Government in para 8 of their Order No.Ms.1515 Education dated 12-7-47 have also said that even after the increased rate of levy of Education Tax from the Fasli year 1357 there would be still a deficit of Rs.3·62 Lakhs at the end of 1947-48 and that they would issue orders separately as to how this deficit should be met.

Inspite of the increased levy of Education Tax at 27 pies rate and also of the utilisation of the entire arrear toll compensation grant, there is still a deficit of Rs.160800 and this is due to the fact that the Government in para 2 (b) of G.O.No.1515 Education dated 12-7-47 have ordered that the credit taken in the Budget for the ~~money~~ subsidy towards the grant of Dearness Allowance to Elementary School Establishment should be deleted.

In the circumstances, I request that the Government may be pleased to sanction the payment of a grant of Rs.160800 for meeting the Deficit under Elementary Education Fund Account in the current year.

It is only on receipt of this grant, the salaries of Elementary School establishment for February 1948, could be disbursed, completely and other essential items of expenditure such as payment of bills to the contractors for departmental works, supply of articles of furniture and equipment, and payment of contribution towards Provident Fund Bonus on behalf of teachers, and ~~for~~ the payment of contribution on behalf of Elementary Education Clerks to General Funds, could be ~~made~~ met. I request very urgently orders of Government, sanctioning the payment of the grant applied for.

For Special Officer, Dt. Board.

RS. 13/3/-

194550
42660
237210

32/61

ASSISTANT SECRETARY TO GOVERNMENT
4370
20 JAN
EDUCATION AND PUBLIC HEALTH DEPARTMENT

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.13-B.3/47-48 dated 13-1-1948.
£@£

Elementary Education Fund - Budget Estimate for 1948-49 - Dt.Board Chingleput.
Ref:- Letter from the Special Officer, District Board, Chingleput, [illegible] No.15237-/47-C.1 dated 8-12-1947.

Submitted.

2. Marked variations between the revised estimate for 1947-48 and Budget Estimate for 1948-49 have been explained.

1. Actuals for 1946-47:

3. The credits taken for Govt. grant under compulsory edn scheme and supply of midday meals should be Rs.135248 with reference to Govt. Memo,No.90007-B.2/47 dated 17-11-47 and a refund of Rs.29946 was also ordered.

Revised Estimate for 1947-48.

4. The credit taken for Rs.77070 as Govt. grant under section of the Elementary Education Act should be revised to Rs.77072 with reference to G.O.No.680 Edn dated 8-4-47.

2. The credit taken for Rs.194550 as Govt. grant to meet the deficit requires the sanction of Govt.

3. The credits taken for Govt. grant under compulsory scheme and supply of midday meals may be allowed to stand subject to adjustment.

4. Credit has been taken in full for Rs.204773 as contribution from the Arrear toll compensation grant sanctioned in G.O.No.768 Edn dated 25-4-47.

5. Budget Estimate for 1948-49.

1. The credit taken for Rs.68670 as Govt. grant under sec.37 of the Elementary Education Act is liable to revision with ref. to the actual amount of edn tax realised andadjusted to the fund during 1947-48.

2. The credit taken as Govt. grant under compulsory edn scheme may be allowed to stand.

3. The credit taken for Rs.502480 as the grant to meet the deficit is subject to sanction of Govt.

6. The total estimated expenditure both ordinary and capital in the Revised Estimate for 1947-48 exceeds the sanctioned Budg This requires sanction of Govt.

7. Accommodation.

Some of the schools are in need of additional accommodation. Minor and periodical repairs to school-buildings should be taken up and carried out in time to maintain the buildings in proper and good condition. ~~in proper and good condition.~~ The provision of Rs.27000 made under repairs to buildings may be utilised in consultation with the Inspecting Officers.

8. Equipment:

In regard to the supply of equipment the special officer may be advised to cause the supply in consultation with the Inspecting Officers. The provision made in this regard may be utilised in full and defects pointed out remedied at an early date

9. it

63

33

: 2 :

9. It is reported that transfers of teachers are generally made with the prior approval of the District Educational Officer except in a few cases where they are effected in anticipation of the approval of Inspecting Officers. The Special Officer may be advised to consult the Inspecting Officers invariably in all cases.

VKR
17/1

for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

RVR 16/1/-

B 17/1

Edn & P.H. dept

The G.O required for the disposal of the current is put up in another file & sent to LA dept. This may lie over till the G.O becomes available

27/1 26.1.48 27/1/48

65

Extract of L.A.Department note in the file relating to Budget estimate - 1948-49 - Chingleput Dt. Board.

L.A.Deptt.(Bud.I

x x x x 34 x

5 (b). Contribution to E.E. Account:- The usual contribution is Rs. 47,410. A contribution of Rs. 47,410 was approved in the Budget order. Subsequently the Board was asked to pay an additional contribution of Rs. 46,200 from General Account to E.E. Account. The total contribution from General to E.E. Fund so far approved is Rs. 93,610 (Rs. 47,410 plus Rs. 46,200). The sum of Rs. 1,57,610 shown under R.E. on page 8 of B.E. also includes a sum of Rs.64,000 being the advance from Govt. sanctioned to E.E. Fund in G.O. 1002, L.A., dated 9-6-47. The contribution from General to E.E. Account may be altered as Rs. 93,610. The contribution of Rs. 47,410 shown in the B.E. for 48-49 may be allowed to stand as it is the usual contribution.

This should have been taken credit directly under E.E. ~~This should have been taken~~ Account. R.D.P.
R.D.P.

x x x x x

Revised Estimate for 1947-1948: The year opened with a balance of Rs. 2,53,420 under general account - ordinary. Revised with reference to the alteration proposed above and taking no account of the A.T.C. of Rs. 2,04,773 sanctioned in the current year (the whole of which is required for avoiding a deficit in the E.E. Account) the R.E. for 1947-48 will close with a balance of Rs. 1,67,570/-.

x x x x x

R.D.P.,
23-2-48.
Secretary, L.A.Dept.

L.A.u.o.47354-1 Bud.II
24-2-48.

BE 1948-1949

Revised with reference to the above alterations and without taking into account the A.T.C expected next year, the BE for 1948-49 will close with a deficit of Rs 20130 against the prescribed minimum working balance of Rs 2500. This deterioration of the financial position is due to the provision for a large capital expenditure of Rs 132460 from ordinary accounts. The Board may be permitted to adjust to its general funds a sum of Rs 45600 (in round figures) from the A.T.C expected next year in order to avoid the deficit and secure the minimum working balance. The balance of the ATC will be available for the purpose of EE account if required.

Extract from the GF Budget 1948-49
of the Dt Bd Chingleput
LA 47352.1-Budg II
24/2/48

Relief

As the '61 list seem to have reported the Article amount is available only for '47-48. Very likely this is to be available for '48-49.

ty

30

Please see extracts put up at p. F.

ORE
16/3/48

57/58
15Rs
Pb
15.3.48

Memo No. 4370-B2/48-2 Edn dt 20.3.48

Subj: Subsidy - Ele. Edn. fund - Dist Board - Chingleput Revised estimate for 1947-48 - Deficit

Ref: From the Special Officer Dist Board
p1CF — Chingleput Roc No. 10784-47-C1 dt 18.12.47 &
p45CF 4.3.48 & the D.P.I. R.O.P. No. 13-B3/47-48
p61CF — dt 13.1.48

———

M The Special officer, Dist Board, Chingleput, has reported that the Ele Edn fund account for 1946-47 closed with a balance of Rs 42660/- on 31.3.47. (p9CF —) The Govt consider that a portion of the subsidy paid for dearness allowance equal to the closing balance be recovered from the Dist Board Chingleput. The Spl officer Dist Board Chingleput is again requested to refund the amount into the Treasury & report the fact to Govt.

// The R.E. for 1947-48 will close with a deficit of Rs 2.36 lakhs. Assuming that the balance of the income of Rs 33750/ under education tax will be collected in

~~70~~

due course, there will be a deficit of Rs 2.03 lakhs at the end of 1947-48 which is due to the payment of D.A to teachers

~~[illegible]~~ 2. Sanction is accorded to the payment in the current year to the Dist Board Chingleput of a subsidy of Rs 2,03,000 ~~lakhs~~ (Two lakhs & three thousand) towards the grant of D.A. to teachers in Ele Schools during 1947-48.

3. The A.G is requested to place the amount at the disposal of the Dist Board at an early date. The Spl officer should present the necessary bills at the Treasury for obtaining payment or for getting it adjusted.

4. The expenditure will be debited to the appropriation under "37 Edn (b) Primary grants to Local Bodies for Primary Education A. Local Bodies I ordinary areas (i) Excluding Post war Reconstruction & Teaching Voted" in MLBE for 1947-48.

To
The Spl Officer
Dist Bd
Chingleput
The Acct Genl Fin
The DPI
The Exor
L&F Fin Depts

2/3
29/3/48

22/3/48

22/3

71

38

B Class Prefix] O Code PL INDIAN POSTS AND TELEGRAPHS DEPARTMENT

GARAYANAGAR-MADRAS TEL. 23 MAR 48

No. D917
Office Stamp.

Recd. at ______ H. ______ M.
From ______
By ______

Sent at ______ H. ______ M.
To ______
By ______

Office of Origin.	Date.	Service Instructions.	Words.
Madras S	22		27

TO Edhealth madras ft St George Gm

= Chingleput dt board budget deficit Elementary education fund lakh sixty Thousand Eight hundred sanction requested = Special Officer Dt board =

N.B.—The name of the sender, if to be telegraphed, should be written after but separately from the text.

Press, Cal.—No. 25 (5164/B-139)—3-3-47—[illegible],000 Bks.

73

Roc. No. 10784--47--C.1.

Chingleput Dt. Board's Office.,
Saidapet. Dated 18th Mar '48.

39

ASST. SECRETARY TO GOVERNMENT
24 MAR 1943
EDUCATION AND PUBLIC HEALTH DEPT.

To

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

Sir,

Subject:- Budget - 1947--48 - Elementary Education Fund - District Board - Chingleput - Deficit - Payment of Special Grant of Rs.160800/- Requested.

22192

Reference:- My letter Roc.No. 10784-47-C.1 dated 13-3-48.

I request that the Government may be pleased to pass early orders sanctioning the payment of a special grant of Rs. 160800/- for meeting the deficit under Elementary Education Fund Account in the current year.

For Special Officer. Dt.Board.

18/3

KKN/18-3.48

75/40

TELEGRAM.

EDHEALTH
FORT. ST. GEORGE.

CHINGLEPUT DISTRICT BOARD BUDGET DEFICIT ELEMENTARY EDDCATION FUND LAKH SIXTY THOUSAND EIGHT HUNDRED SANCTION REQUESTED

SPECIAL OFFICER
DISTRICT BOARD.

NOT TO BE TELEGRAPHED:

(Sd) T.Purushotham.
For Special Officer,

(P.J.O)

B✓

Chingleput District Board's Office,

R.O.C.No.10784-47/C-1. Saidapet, Dated 22-3-1948.

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

True Copy in confirmation submitted to the Secretary to Government, Education & Public Health Department, Fort. St. George, Madras.

Ravichandran

For Special Officer, District Board.

22185

D.S 22/3

Edn & P. H. ~~Dept~~. (B2)

Sub: Elementary Education - Budget Estimate 1948-49 - Dist Board - Chingleput orders passed.

20/5

Ref: From the Special officer Dist Board Chingleput Roc No. 15237-47/C-1 d/ 8.12.47 p3 ante

2) the D.P.I. R.D.P No. 13-B3/47-48 d/ 15.1.48 p61 ante

Order/MS 1288 Edn d/ 20/5/48.

The ~~Govt approve the~~ budget estimate for 1948-49 of the Elementary Education fund of the Dist Board Chingleput is appd subject to the following remarks:—

i) the credit taken for a ~~sum~~ subsidy of Rs 502480 from provincial funds should be deleted &

ii) A sum of Rs ~~47410~~ 1.58 lakhs /- should be transferred from out of the arrear toll compensation grant to the Elementary Education fund account.

2. With reference to para 1 above, the El Edn fund may close with a deficit of Rs 3.44 lakhs at the end of 1948-49. The question as to how this deficit should be met will be considered after the actual closing balance for 1947-48 is known.

3. An extract of the remarks of the D.P.I paras 7, 8, 9 in pp 61-63 cf is communicated to the special officer for necessary action.

OM
19/5/48

[illegible]
1815 18/5/48

To
the Spl officer Dist Bd
Chingleput (w.e)
the DPI
the Exr of L F A/cs
the L A dept

[illegible]
25/5/48

Edn & P. H. Dept.

CNo. 100603. From the Special officer Dist Board Chingleput ~~R.O.C~~ No. 10784/47 C1 dt 18.12.47 - Budget estimate 1947-48 Grant of subsidy towards deficit anticipated at the end of 1947-48.

p1 cf —

G.O. 1515 12.7.47 ⊗

While passing orders enhancing the rate of education tax for the purpose of meeting the extra expenditure on account of revision of salaries the question as to how the deficit anticipated in the E E fund at the end of 1947-48 was to be met ~~was~~ deferred for want of particulars regarding the closing balance in the E E fund account on 31.3.47. The Special officer has now reported that the Ele Edn fund account closed with a balance of Rs 42656. The Govt sanctioned a subsidy ⊗ in 1946-47 ~~towards~~ the grant of dearness allowance to teachers anticipating a nil ~~deficit~~ in the E. E fund account at the end of 1946-47. In as much as the special officer has now reported that the Ele Edn fund actually

p1 cf

⊗ Rs 12-4780

closed with a surplus, it appears necessary to ask the Spl officer to refund ~~the amount~~ a subsidy equal to the surplus to Govt.

2. The Special officer has reported that there will be a deficit of Rs 1.60 lakhs at the end of 1947-48 (after taking into account the opening balance referred to above. ~~If~~ As the surplus balance ~~has to~~ is to be refunded to Govt, the deficit anticipated ~~[illegible]~~ at the end of 1947-48 will increase to Rs 2.02 lakhs. This deficit is due to the grant of dearness allowance to teachers. The Dist Board is eligible for a subsidy of Rs 3.12 lakhs ~~lakhs~~ towards the cost of dearness allowance. Perhaps a subsidy equal to 2/3 of the deficit anticipated may be paid now. The amount payable will be Rs 1.34 lakhs. ~~[illegible]~~
~~[illegible]~~

3. The file may be sent to LA and Fin Depts for remarks. The LA dept may be requested to state whether any further contribution will be available from the general funds to the EE Fund.

[No subsidy has so far been paid for dearness allowance this year].

11 cf

17 cf

2.08
6.24 / 3

4.02 / 3 = 1.34

17.1.48

2

17.1.48

19/1/48 LA
Finance

Edn Hno. 100603-B2/47-1
19.1.48

LOCAL ADMINISTRATION DEPT.
20 . 1948
2296
SECRETARIAT, MADRAS

S.N.C

Has the Dt Bd Govt had been recd? If so, why can't it be taken up now & why wait till 20/2?
11.2

13/1

Bud II

43

3

LA Deptt
Bud II

The question whether the Chingleput Dt Bd can afford to increase its contribution from General funds to Ele. Edu Account cannot be decided without a detailed examination of the Dt Bd. budget for 1948-49. This may lie over till the examination of the Dt Bd budget or till 20/2/48

SN
10/2/48

11.2.48

The R.E. for 1947-48 has been examined

4

and linked above

~~The R.E. for 1947-48 as revised by Govt and without taking credit for the arrear toll compensation is expected to close with a balance of Rs. 69,320. The B.E. for 1948-49 closes with a deficit of Rs 118,380. In the circumstances this Dept may state that no further contribution can be ~~spared~~ made from general funds. With these remarks the file may be passed on to Finance.~~

SN
18/2/48

18.2.48

The R.E. for 1947-48 is expected to close with a balance of Rs.1.68 lakhs under genl.acct.-ordy. But this is achieved as a result of substantial reduction of the capital expenditure from ordy.

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funds proposed by the S.O. The whole of this balance will ~~moreover~~ however disappear and the acct. will close with a deficit of Rs.20,130 in 1948-49. The ordy. receipts also fall short of the ordy. expenditure by more than Rs.55,000. The position as regards contribution to the Ely. Edn. Acct. is this:- The standard contribution is Rs.47,410. The Board has however been asked to make a larger contribution of Rs.93,610 in 1947-48 and this has been provided in the R.E. for 1947-48. It is also proposed to permit the Board to adjust to the E.E.Acct. the entire arrear toll compensation of Rs.2,04,770 sanctioned in the current year. Further, it has been agreed, to repay from the genl. funds the advance of Rs.64,000 made to the E.E. Acct. in 1947-48. The annual instalment for this, including interest, comes to about Rs.14,000. Therefore, in effect, the annual contribution ~~from~~ from 48-49 will be about Rs.61,410.

47410
14000
61410

Further, as far as can be seen from the Ely.Edn. portion of the genl. budget of the Board for 1948-49 the Ely. Edn Acct, is not expected to close with a deficit either in 1947-48 or in 1948-49.

In any case, in view of the state of the genl. finances indicated above, it is not possible to make any addl. contribution from the genl. acct. to the Ele. Edn. Acct. in the current year.

23.2.48

28/2

Fin

Fin (Exp.A)

24/2

LA&E. 2296-1 Bud II

24/2/48

ASST. SECRETARY TO GOVERNMENT
12019
24 FEB 1948
FINANCE DEPARTMENT

Please see the notes of E&B.H and L.A. on pp 1-5 above. In the circumstances stated by L.A. no ~~[illegible]~~ subsidy will be required in the current year from govt. funds to the E.E. Fund Account as the Account may not close with a deficit.

The Case may be returned to E&B.H. (E&B will presumably ~~[illegible]~~ take action separately to ask the

Spl officer to refund to the Govt. the subsidy equal to the surplus in the account on 31-3-47. (Rs 42,656)

27.2.48

27.2.48

28/2/48

E&H Fin. No. 12019 Exp. A.1
28.2.48

Edn. & H Dept.

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

15352

p1CF

The L. A dept have noted that the entire arrear toll compensation grant will be available to meet the deficit anticipated in the Ele Edn fund account. The Special officer ~~may~~ has stated that the Ele Edn fund account is anticipated to close with a deficit of Rs 1.60 lakhs. The special officer may be asked to transfer an equal amount to the Ele Edn fund a/c from out of the arrear toll compensation grant of Rs. 2.04 lakhs. A draft memo is submitted for approval. The question whether any further amount should be transferred to the E.E. fund account may be examined along with B.E for 1948-49 after the issue of the memo. The special officer has ~~requested~~ been pressing for urgent orders.

p 45-&49-51

10/3/48

p57CF Further action 'M' above

10/3/48

9.3.48 [Issued memo No. 100603-B2/48-2 Edn. dt 10.3.48]

From the Special officer Dist Board Chingleput R.O.C 10784/47-C1 dt 13.3.48.

p 59CF

The Special officer has reported that the entire ~~arrear~~ toll compensation grant has been taken into account in arriving at ~~that~~ the deficit of Rs 1.60 lakhs. He has requested the Govt to grant a subsidy immediately. The request of the Special officer is examined ~~below~~ along with the RE for 1947-48 & the BE for 1948-49 in para. 3 of the notes below.

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p61CF

pp1-43CF

From the D.P.I. R.O.P. No.13-B.3/47-48 dated 13-1-48.

Subj:- Elementary education Budget - District Board, Chingleput - Budget Estimate for 1948-49.

US

The D.P.I. has forwarded with his remarks the revised estimate for 1947-48 and the Budget Estimate for 1948-49 on the Ele. Education fund under the control of the Dist. Board, Chingleput. The Estimates are examined below.

2. Provision has been made both in the R.E. and the B.E. for expenditure connected with the scheme of compulsory ele. education and credit has been taken for a subsidy from provincial funds towards the cost of the scheme. The adequacy of the provision made is examined in para 6. below.

3. Excluding the transaction relating to the Scheme of compulsory ele. education, the normal receipts and charges in the Ele. Edn. fund account will be as follows:-

	Sanctioned Budget. Rs.	R.E. 1947-48. Rs.	B.E.1948-49. Rs.
Opening balance.	Nil.	42,660	610
Receipts.	6,15,500	12,60,690	12,48,280
Expenditure:- Ordinary. ..	9,69,310	12,79,740	12,27,820
Capital. ..	8,700	23,000	21,000
Closing balance.	- 3,62,510	610	70

The Special Officer has reported that the E.E. fund account closed with a balance of Rs.42,660/- as against the nil balance anticipated as per the sanctioned budget. The Govt. sanctioned a subsidy in 1946-47 towards the grant of dearness allowance to teachers anticipating a deficit at the end of 1946-47. Inasmuch as the Spl. Officer has now reported that the Ele. Edn. fund account actually closed with a balance of Rs. 42,660, it is necessary to ask the Special Officer to refund a subsidy equal to the closing balance to the Government. // Credit has been taken for a sum of Rs. 3.55 lakhs under Edn. tax as against the forecast of Rs. 3.89 lak Thus there is a fall in the income by Rs.33,750/-. The Special Officer has taken credit for a sum of Rs.1,94,550

p1CF

p.41CF

p.37CF

p13CF

p1CF

389600
355850
33750

for meeting the deficit anticipated in 1947-48 and according to the R.E. prepared by him, if a subsidy equal to this amount is paid, the Ele. Edn. fund will close with a balance of Rs. 610/-. This amount has not been sanctioned so far and the credit taken for this amount should therefore be disallowed. The R.E. will ~~close therefore~~ then close with a deficit of Rs.1,93,940 after taking into account the credit balance at the end of 1947. If the credit balance is refunded to Govt. as noted at 'X' ~~above~~ on p7 ante, the deficit will increase to Rs. 2,36,600/-. This deficit is due to the grant of dearness allowance to teachers. The district Board is eligible for a subsidy of Rs. 3.12 lakhs towards the cost of dearness allowance. In arriving at the deficit, the Special Officer has taken for credit the entire arrear toll compensation grant and for a contribution from the General funds equal to Rs. 1,57,610 (details for which are explained on p. 19 c.f.) It may also be noted that the deficit has increased by Rs. 33,750/- owing to the fall in income under education tax. Assuming that this amount will be realised in ~~thexxxxxxx~~ due course, the amount of subsidy payable will be Rs. ~~1,60,800,~~ 2.03 lakhs = ~~taking into the cr Bal of Rs 42660,~~ For orders whether a subsidy of 2.03 lakhs may be sanctioned now. The Special Officer has reported that there are no funds in the E.E. fund account for payment of the teachers' salaries. The amount may have to be sanctioned immediately. The L.A. Dept. may be requested to say whether any further contribution will be available from the General Funds to the Ele. Edn. fund. If the subsidy is sanctioned, the E.E. fund account will close with a nil balance. in 1947-48

p13CF
p11CF

193940
42660
236600

p23CF
p13CF

usual contn 47410
Addl contn 46200
Arrear DA 64000
157610

160800
33750
194550 = Subsidy taken credit for
160800 – deficit
42660 – cr Bal
203460

p15CF May be sanctioned immediately.

Budget estimate:

Receipts.- Credit has been taken for the addl. income under education tax with reference to Govt. memo. No.89344, Education, dated 14-4-47. Credit has been taken for a sum of Rs. 502480 as a subsidy for meeting the deficit anticipated in 1948-49. This should be deleted.

67CF

Charges:- Ordinary: The need for the provision made in the budget under the several heads has been explained

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by the Spl. Officer on pages 39-41.✓ This may be allowed.

Capital: No remarks seem called for. The D.P.I. has stated that equipment to schools are necessary and that the provision may be utilised in full.

5. Assuming that a subsidy will be granted towards the deficit subsidy anticipated in the current year, the deficit at the end of 1948-49 will be Rs. 5.02 lakhs. The L.A. dept. while examining the General Fund Budget have noted that the ~~entire~~ A.T.C. of Rs 1.58 lakhs will be available for meeting the deficit in the Ele. Education fund account. If this amount is taken into credit, the deficit will be reduced to Rs. 3.44 lakhs. The usual contribution of Rs. 47,410 from the Genl. Funds has been taken into account in the B.E. The L.A. dept may be requested to say whether any addl. contribution could be made to the Ele. Edn. funds to wipe off the deficit anticipated. The question of sanctioning a subsidy for the deficit may be considered after the closing balance for 1947-48 is known.

p13CF
p65CF

204000
45600
158400

5.02
1.58
3.44

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. 1947-48.	B.E. 1948-49.
Expenditure provided for.	170760	301580
Subsidy taken credit for.	140820	301580

p21CF

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 ele. 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 revi

10

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, ~~Mx~~ Chingleput, will be about Rs. 64000/- , leaving out of account the teachers employed under the scheme of compulsory ele. education. (In the case of teachers employed under that Scheme, the additional expenditure on account of the grant of Dearness allowance will be met from Provl. Funds). It is not clear whether the entire expenditure on account of the grant of Dearness allowance at the increased rates will have to be met from Provl. Funds by way of subsidies, or whether the rate of Edn. tax should be raised so as to minimise the liability of Govt. The question will have to be examined in detail. Further action on this will be taken after orders are passed on the Revised Estimate.

The file may be sent to LA/Fin for remarks.

15/3/48 S

15/3/48

16/3
15.3.48

E&P. H. 40. 4370-B2/48
16.3.48

LOCAL ADMINISTRATION DEPT.
10790
16 MAR 1948
SECRETARIAT, MDS.

SNC
16/3

[Previous note of this Deptt on pp 4-5 above]

E&P. H. Deptt enquire whether additional contribution can be given from the General Account to the Ele. Edn Acct. in the current year and in 1948-49. As already stated on pages 4-5 above, no additional contribution can be made from the genl. funds either this year or in 1948-49. The file may be passed on to Finance Deptt

SV
18/3/48

18.3.48

18.3.48

ASST. SECRETARY TO GOVERNMENT
18003 E
18 MAR 1948
FINANCE DEPARTMENT

18/3

L.Admn. 10790-1 Bud II
18/3/48

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47 Fin (Exp. A)

(Previous Fin: notes on pp 5-6 above)

The notes from page 7 above may be perused. The proposal of E&H to pay a sum of Rs. 2.03 lakhs to the Chingleput Dt. Bd. to wipe off the deficit in its E.E. Fund account in the current year on account of the payment of dearness allce may be agreed to in Finance. (The actual expre involved on D.A. for the year is Rs. 3.12 lakhs). X on p 7 above may also be agreed to.

19.3.48

19.3.48

19.3.48

19.3.48

E&H

Fin 607/8003 EA.1
19.3.48

E&H. H

With reference to the notes of the LA/Fin depts above, a draft order sanctioning a subsidy of Rs 2.03 lakhs to the Dist Board Chingleput towards the ~~cost~~ grant of ~~DA~~ to teachers is sent for approval

20/3.

27/3/48

27/3/48

With reference to the notes above, a draft order on the B.E for 1948-49 is submitted for approval. The subsidy payable to the Dist Board towards the deficit anticipated at the end of 1948-49 may be decided after the closing balance for 1947-48 is known. ~~LA may see.~~

18/5

18/5/48

19/5/48