Sectt. II-27—53,004—27-10-47.

Education (1948) Department.

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Ms SERIES.

G.O. NO. 1447

Dated 2-6-48

→ p39 CF

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[Despatch Abstract.]

Budget Estimate 1948-49
Elementary Education Fund
District Board North Arcot
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.
		2209 / 7.9.48					

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OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.C. No. 14-B-3/47-48 dated 16..2..1948.

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ELEMENTARY EDUCATION FUND - Budget Estimate for 1948-49 = District Board, North Arcot. 2

REF: Letter from the Special Officer, District Board, North Arcot R.C.C.12-22885/47 dated 18.12.1947.

SUBMITTED.

23 FEB 194

2. Marked variations between the Revised Estimate for 1947-48 and the Budget Estimate for 1948.49 have been explained by the Special Officer; and particulars for the provision made in the Budget Estimate for 1948-49 are also furnished in a statement.

12999 3. REVISED ESTIMATE FOR 1947-48: (i) The credit taken for Rs.85,440/- as Government grant under Section 37 of the Elementary Education Act should be reduced to Rs.85,437/- with reference to G.O. No. 850 Education dated 26..4..1947.

(ii) The credit taken for Rs.1,08,320 as "Advances from Government requires sanction of Government.

4. ~~XXEGETXXX~~ BUDGET ESTIMATE FOR 1948-49:- The credit taken for Rs.1,01,390/- as Government grant under section 37 of the Elementary Education Act is liable to revision with reference to the actual amount of education tax realised and adjusted to the Elementary Education Fund.

5. Accommodation is reported to be inadequate ~~andx~~ unsuitable in some of the schools. Early steps may be taken to provide the required accommodation at an early date.

6. Articles of equipment have to be supplied to some of the schools. The provision made in this regard may be utilised in full in consultation with the Inspecting Officers and the defects remedied at an early date.

COMPULSORY EDUCATION - REVISED ESTIMATE FOR 1947-48.

Credit taken for Rs.93,020/- in the Revised Estimate for 1947-48 towards the scheme of compulsory education as against the sum of Rs.1,54,584/- sanctioned in G.O. No. 2366 dated 4.11.47 for 1947-48 requires Government sanction.. The reason explained by the Special Officer is the introduction of the revised scales of pay of teachers working in Elementary Schools in the Compulsory Areas.

for DIRECTOR OF PUBLIC INSTRUCTION.

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

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3

DIRECTOR OF PUBLIC INSTRUCTION
Roc 14833/47-48 Tp
23 DEC 1947
MADRAS

Local Administration Department.

From
R.C.S. Bell Esq., I.C.S.,
Special Officer, Dt. Board,
North Arcot, Vellore.

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

Sir,

Roc.C12.22885/47 dated 18.12.47.

Sub: BUDGET - Elementary Education Fund - District Board - North Arcot - 1948-49.

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I forward herewith in duplicate a copy of the budget estimate for the Elementary Education Fund of the North Arcot District Board for 1948-49 in the form prescribed with the necessary enclosures.

2. Full details in regard to each item of receipts and expenditure are furnished in the explanatory memorandum enclosed. An abstract of schedule of establishment, house rent, contingencies, etc. is also enclosed. Total receipts and expenditure under compulsory education are also included in the Budget Estimate. Details for compulsory Education are shown in a subsidary budget estimate enclosed.

p1937
p2237
p197

3. The revised estimate for the construction of school building at Thellar and Matam were sanctioned for Rs.23,600 and Rs.21,000 respectively in Rc.No. 317-B.3./46 dated 13.9.47 of the Director of Public Instruction.

The works were sanctioned in G.O. No.2551 Education dated 28.10.37. An expenditure of Rs.10,688 was incurred on the works up to 31.3.47 and the works will be completed before the end of the year. A grant of Rs.1320 has been received and hence the balance of half grant amounting to Rs.20,980 is taken credit on the receipt side for the work. The balance of half the amount to be met from general funds is Rs.11,632 and this is also taken credit of. Consequently, the provision under "Lands and Buildings" is increased to 21,632 in the revised estimate of expenditure. As the Elementary Education Fund is in deficit it is requested that the Government be pleased to sanction half grant for the works on the basis of the revised estimates.

4. The provision for repairs to buildings does not include any amount for repairs to rent free buildings. Provisions in regard to staff, equipment, accommodation is based on the requirements of the several schools with reference to the recommendations of the Inspecting Officers and hence Rs.45,000 has been transferred to capital providing for Rs.20,000 under "Lands and Buildings." for extension of accommodation and Rs.25,000 under "Furniture and Equipment". As the P.W.D. schedule of rates have been adopted and as the cost of materials and labour have increased considerably an excess over the usual allotment of Rs.20,000 has to be made under the heads to meet the requirement at least to a small extent.

5. Marked variations between the actuals of 1946-47 and the revised estimate for 1947-48 are noticed under the following heads.

HEAD OF ACCOUNT.	REASONS FOR VARIATIONS.
1. Salaries of Masters and Allowances.	The variations are due to the adoption of revised scales of pay with effect from 1.1.47 and the payment of arrears of dearness allowance for the period from July, 1944 to December 44 amounting to Rs.54,320 and the arrears of salary consequent on the revision amounting to Rs.2 lakhs nearly.
2. Clerks and Servants.	The increase in the provision is due to the appointment of the District Board Educational Officer and the increase in salaries of clerks due to the revision of scales of pay, sanction of weightage.

3. Repairs to buildings. Most of the buildings require repairs as they have long been neglected and hence an increased provision is made.

Government have sanctioned subsidy for compulsion at the rate of 20/-p.m. per teacher taking the minimum of the old scales of pay in the approved budget estimate for 1947-48 though the new scales of pay have been given effect to from 1.1.47 in this Board as per orders of Government. Presuming that the minimum of Rs.30/= each will now be granted for the teachers in the compulsory area, subsidy equal to the expenditure on "Salaries of Masters--Compulsion" has been taken credit of. If only the old rate of Rs.20/- is sanctioned then it will result in further deficit. Teachers appointed in the compulsory areas in previous years have to be granted increments in the current year and provision for this item of expenditure is included only under the head "Salaries of Masters--Non-Compulsion" and not under "Salaries of Masters--Compulsion". It is, therefore, requested that the subsidy may be sanctioned at Rs.30/- per teacher.

Even after taking credit for the increased rate of Education cess at 24 pies in the rupee the revised estimate for 1947-48 closes with a deficit of Rs.20155 as against an anticipated deficit of Rs.94,947 as a subsidy of Rs.90,000 has since been sanctioned in G.O. No.2418 Education dated 8.11.1947. The deficit is due to the provision made for payment of dearness allowance and the adoption of revised scales of pay. Subsidy equal to the deficit may kindly be sanctioned.

6. BUDGET ESTIMATE FOR 1948-49: The budget estimate for 1948-49 closes with a deficit of Rs.1,71,095 inclusive of the opening deficit of Rs.20,155. The main reason for the deficit is the payment of dearness allowance to teachers and other employees which alone amounts to Rs.3,53,950/-. As the rate of education cess has been considerably raised during the year, i.e. from 14 pies to 24 pies further increase may not be desirable and it is therefore requested that the Government be pleased to grant a subsidy equal to the deficit of Rs.1,50,940 for 1948-49. A sum of Rs.3,000 is provided for payment of duty allowance to Headmasters working in Lower Elementary Schools with four teachers and above.

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SPECIAL OFFICER.

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BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND OF THE NORTH ARCOT DISTRICT BOARD FOR THE YEAR 1948-49.

SUMMARY.

	Opening Balance.	Receipts as revised.	Expenditure	Closing Balance
REVISED ESTIMATE 1947-48.				
Ordinary (excluding Endowment Account)	1,07,825	14,63,450	15,91,780	—20,505
Endowment Account	425	3,750	3,825	350
Total Ordinary	1,08,250	14,67,200	15,95,605	— 20,155
Capital	..	98,360	98,360	..
BUDGET ESTIMATE 1948--49.				
Ordinary (Excluding Endowment Account)	— 20,505	16,43,710	17,94,350	— 1,71,145
Endowment	350	2,580	2,880	50
Total Ordinary	— 20,155	16,46,290	17,97,230	— 1,71,095
Capital	..	55,000	55,000	..

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SPECIAL OFFICER.

18/12

NORTH ARCOT DISTRICT BOARD'S OFFICE,
Vellore, dated 18th December, 1947.

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Receipts

Expdre only

Capital

Closing Bal

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND OF THE NORTH ARCOT DISTRICT BOARD, 1948-49.

RECEIPTS.

Actuals for 1946-47. (1)	Budget Estimate for 1947-48. (2)	Revised estimate 47-48. (3)	HEADS. (4)	Budget estimate 1948-49. (5)
..		1,01,390	Education tax @ 4½ pies	1,09,180
2,62,558	3,08,320	2,23,100	Education tax additional 9½ pies	
		1,81,900 5,06,390	Education tax @ 10 pies from July, 1947.	4,72,980
3,728	2,580	3,750	2. Endowments	2,580
2,000	..	..	3. Contributions	..
3,031	2,000	2,000	4. Other receipts	2,510
..	..	..	5. Income from investment	..
			6. GOVERNMENT GRANT.	
94,242	91,070	85,440	(i) Under section 37 of the Ely. Edn. Act.	1,01,390
2,16,120	2,16,120	2,16,120	(ii) Under proviso to section 37	2,16,120
1,02,000	Nil	90,000	(iii) For Dearness allowance	..
21,500	3,16,900	2,93,020	(iv) For introduction of compulsory education.	5,12,530
2,79,469			(v) For supply of midday meals	..
1,93,838	2,01,523	2,01,520	7. Toll Compensation grant	2,01,520
72,480	72,480	72,480	8. Contribution from general account	72,480
- 27,737	..	-.1,07,825	9. Refund of Government grant	
209	...	..	10. Prevocation grant	
...	...	1,08,320	11. Advances from government	
12,23,438 ~~1,19,710~~	12,10,993	14,71,220	Total	16,91,290
- 21,811	- 20,000	- 4,020	Deduct amount transferred to capital	45,000
~~97,899~~ 12,01,627	11,90,993	14,67,200 3750 1463450	Total : Ordinary	16,46,290 2580 1643710

Excluding Endowment

8765

CAPITAL.

Actuals for 1946-47. (1)	Budget Estimate for 1947-48. (2)	Revised estimate 47-48. (3)	HEADS. (4)	Budget estimate 1948-49. (5)
			Government grant other than compulsory education.	
...	...	20,980	1. For buildings.	
4,790	...	11,630	2. Contribution from general account	
21,811	20,000	4,020	3. Add amount transferred from "Ordinary"	45,000
			COMPULSORY EDUCATION. Government Grant:	
...	10,000	10,000	4. For construction of sheds.	10,000
...	28,600	49,730	5. For equipment.	
		2,000	5. (b) Books and slates.	
26,601	58,600	98,360	Total	55,000

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EXPENDITURE.

Actuals for 1946-47 (6)	Budget estimate for 1947-48. (7)	Revised budget estimate 1947--48 (8)	HEADS. (9)	Budget estimate for 1948-49. (10)
			I. STAFF: SALARIES & ALLOWANCES.	
8,38,583 (including compulsion)	8,08,200	7,24,030	(a) Masters + Headmasters allowances.	7,22,150+ ~~2,220~~
		4,00,590	(b) Dearness allowance	3,53,950
28,481	23,570	23,850	(C) D.B.E.O. Clerks & servants	28,030
		9,610	(d) Dearness allowance	10,200
20,472	25,000	25,000	(e) Contribution to Profindent Fund	30,000
2, 166	3,000	3,000	(f) Travelling allowance	3,000
1,257	2,000	2,000	(g) Gratuities	1,580
			COMPULSORY SCHEME.	
..	3,16,900	2,93,020	(a) Compulsory Education: Teaching, etc	5,12,530
1,29,149	..	..	(b) Supply of meals.	..
			III. CONTINGENCIES.	
		24,000	(a) House Rent.	25,000
30,819	23,180	36,100	(b) Other items (Conductress also)	33,100
39,223	38,260	6,530	(c) Dearness allowance	6,530
			IV. EQUIPMENT.	
1,145	5,000	5,000	(a) Furniture and apparatus	5,000
3,631	2,000	2,000	(b) Library books	2,000
1,38	1,330	3,825	(c) Other items	2,880
9,395	17,050	17,050	5. Endowment.	..
7,969	20,000	20,000	6. Interest on repayment of debt	31,460
			7. Repairs to buildings.	30,000
11,12,290	12,85,490	15,95,605	Total : Ordinary	17,97,230

CAPITAL.

Actuals for 1946-47 (6)	Budget estimate for 1947-48. (7)	Revised budget estimate 1947--48 (8)	HEADS. (9)	Budget estimate for 1948-49. (10)
11,506	10,000	21,630	1. Lands and buildings.	20,000
			2. Equipment.	
..	10,000	15,000	(i) Furniture.	25,000
			3. COMPULSORY SCHEME.	
..	10,000	10,000	(i) Construction of sheds.	10,000
	28,600	49,730	(ii) Furniture and equipment	...
14,514	..	2,000	(iii) Books and slates	...
581				
26,601	58,600	98,360	Total	55,000

NORTH ARCOT DISTRICT BOARD'S OFFICE,
VELLORE, DATED 18TH DECEMBER, 1947.

SPECIAL OFFICER.

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ANNEXURE.

	Number of schools having highest standards.								
	VIII	VII	VI	V	IV	III	II	I	Total
1. Number of schools on the date of submission of the budget.	32	7	3	447	9	7	3	Nil	508

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

3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget, the scale in force and the number of teachers in each scale.

Grade	Scale	No. of teachers.
1. Secondary grade Men & Women	40--1½--55--2--75	190
2. Higher Grade Men & Women with prevocational instructors.	30--1--45	1,697
3. Lower Grade Men & Women	23--1--33	167
		2,054

4. Number of additional teachers proposed to be employed in
   (i) the existing schools and — 50 Higher grades and 10 Secondary grade teachers.
   (ii) schools to be newly opened during the ensuing year and their scales of pay. — Nil.

5. 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.

6. Particulars for the provision made under clerks and servants and for school peons. — 30 peons and 3 night watchmen in the Higher Elementary Schools and 34 peons in Lower Elementary Schools with a strength of over 200 pupils at Rs.16/- each per mensem.

North Arcot District Board's Office,
Vellore, dated 18th December 1947.

~~SPECIAL OFFICER~~.

190×4×12 = 1920
1864×3×12 = 67104
5592×12
69,024

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EXPLANATORY MEMORANDUM.

Particulars of the provision made in the Budget Estimate of the Elementary Education Fund for 1948-49.

No.	Account Head.	Receipts.	Remarks.
1.	Education Tax at 4½ pies per rupee on the land revenue.	1,09,180	Calculated on the particulars of education cess furnished by the Collector for fasli 1357. Government Grant is payable on the collections of this tax levied prior to 1941 in G.O. No.565 Education dated 2.4.1940.
2.	Education Taxt at 19½ pies.	4,72,980 ✓	Additional tax levied subsequent to 1940. The tax was enhanced from 14½ pies to 24 pies from July, 1947 in G.O. No. Ms.2418 Education dated 18.11.1947.
3.	Endowment.	2,580	Usual receipt for feeding the children and maintaining the orphan Muslim Boys' School at Arcot.
4.	Other Receipts.	2,500	Usual receipt realised by the sale of produce of trees in the school compounds and unserviceable articles.
5.	Government Grant under section 37 of the Elementary Education Act, 1920.	1,01,393	Based on the collections of Education Tax at 4½ pies for the year 1947-48.
6.	Government grant under proviso to section 37 of the Elementary Education Act, 1920	2,16,120	Usual grant for maintenance of schools opened with the sanction of Government (Fixed)
7.	Government grant for the introduction of compulsion.	5,12,530	Compulsory Education was introduced in eight centres from 1.9.45 in G.O. No. Ms.1227, Education dated 13.8.45 and in 29 centres from 1.9.46 in G.O. No. Ms.1456, Education dated 26.7.1946. As per G.O. No.1553, Education dated 16.7.47, provision is made for 26,800 children for the year 1948-49 (35 pupils per teacher) besides 34 peons and 50 conductresses as shown in the details of expenditure. The minimum salary as per revised scales for higher grade and secondary grade teachers are taken an equal subsidy is shown.
8.	Toll compensation Grant	2,01,523	Credit is taken for the same amount as that sanctioned for 47-48 as per G.O. No. Ms.1553 Education dated 16.7.1947.
9.	Contribution from General account of the District Board.	72,480	Usual contribution for the maintenance of schools.
10.	Amount transferred from ordinary to Capital account.	45,000	The amount required for capital expenditure is transferred to meet the allotment of Rs.20,000 for improvements of school buildings and of Rs.25,000 for supply of furniture. Increased provision made owing to the adoption of P.W.D. rates for works and owing to the lack of accommodation in schools. The Inspecting Officers have also remarked that there is no adequate supply of furniture, not even the minimum requirements in schools. Further the cost of furniture has considerably increased,. Hence an increased provision is made.
11.	[illegible] grant for [illegible] pies.	[illegible]	

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EXPLANATORY MEMORANDUM (CONTD.)

11. Government grant for construction of sheds.	10,000	The provision is necessary for construction of school sheds in the compulsory areas at Katpadi, Jolarpet, Namili, Matam, Menallur etc., where rented buildings are not available.

EXPENDITURE.

12. Salaries of Masters	7,19,150	Details for expenditure are furnished in the annexure.
	3,000	Duty allowance to the Headmasters in the Elementary schools.
13. Dearness allowance	3,53,950	Payment of the allowance at the rates admissible to Government servants that is Rs.16/- to those on Rs.39/- and below and at Rs.18/- to those on Rs.40/- and above, as sanctioned in G.O. No.1173 L.A., dated 28.5.45. The expenditure in spite of enhancement of education tax to 24 pies could not be met from the Elementary Education Fund for want of funds. Consequently the budget is closed with a deficit balance.
14. Clerks & Servants	28,030	Increase in the expenditure is due to the appointment of the District Board Educational Officer and provision for appointment of three more clerks at the rate of 150 teachers and one additional superintendent is also made.
15. Dearness Allowance for school peons at Rs.16/-.	10,200	Salaries of school peons at Rs.16/-(as per revised scale) are also included in the provision. Details, are furnished in the annexure.
16. Contribution to Provident Fund.	30,000	Increased provision is due to the revision of scales of pay and grant of weightage.
17. Travelling Allowance	3,000	Usual provision.
18. Gratuities.	1,580	Provision reduced taking into consideration in the number of teachers to retire in 48-49.
19. Compulsory Education.	5,12,530	Vide Annexure.
20. House Rent	25,000	Usual Provision
21. Other items: contingencies and wages of conductress.	33,100	
22. Dearness allowance for conductress.	6,530	
23. Furniture and apparatus.	5,000	
24. Library Books	2,000	
25. Endowment.	2,700	
26. Repairs to buildings	30,000	
27. Repayment of advance	19,280 12,180 -------- 31,460 ---------	Provision for the repayment of advance with interest-- Advance Rs.54,000 sanction in G.O. Ms.2418 Education dated 8.11.47; First instalment: Rs.19,275/-. The loan of Rs.one lakh will be cleared by the repayment of 10th instalment in 1948-49, as provided for in the budget estimate. 10th instalment 12176.

CAPITAL.

28. Lands and Buildings	10,000	Many school buildings required improvements and compound walls. A minimum provision of Rs.10,000 is made for want of funds.

29. Furniture.	25,000	Extra provision made as most of the schools are not adequately supplied. Vide remarks under item 10 of Receipts.
30. Construction of sheds.	10,000	The provision is necessary for construction of school sheds in the compulsory education area where rented buildings are not available for location of schools.

4/9 R. C. Bell

North Arcot District Board's Office,
Vellore, dated 18.12.'47.

SPECIAL OFFICER.

R 18/12/47

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Extract from the minutes of proceedings of the Special Officer, District Board, North Arcot, passed at his sitting held on 18.12.47 under section 240(3) of the Madras Local Boards Act, 1920 as amended.

PRESENT:-- R.C.S. Bell Esq., I.C.S.,
Special Officer, Dt. Board,
North Arcot.

...oOo...

Resolution No.

Read revised budget estimate for 1947-48 and budget estimate for 1948-49 of the Elementary Education Fund of the District Board, North Arcot, Vellore for sanction.

Note: The Government may be requested to sanction subsidy equal to the extent of deficit.

SANCTIONED.

True Extract.

5/9 R. C. Bell

NORTH ARCOT DISTRICT BOARD'S OFFICE,
VELLORE, DATED 18.12.'47.

SPECIAL OFFICER.

R 19/12/47

COMPULSORY EDUCATION.

Budget Estimate for Compulsory Education Fund of the North Arcot District Board For 1948-49.

(Details for the lump provisions made in the main budget).

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Budget estimate 1947-48	Revised estimate for 47-48.	HEADS.	Budget estimate 1948-49.
		RECEIPTS.	
		GOVERNMENT GRANT:	
3,16,900	2,93,020	For introduction of compulsion	5,12,530
...	- 43,755	Deduct refunds	..
3,16,900	2,49,265	Total: Ordinary	5,12,530
		CAPITAL: GOVERNMENT GRANT.	
10,000	10,000	For construction of sheds	10,000
28,600	49,730	For equipment	..
	308995		
		EXPENDITURE.	
		Staff:-	
2,83,000	{ 1,58,304	(a) Salaries of masters	2,76,840
	{ 82,320	(b) Dearness allowance	1,47,288
...	5,808	(c) School peons	6,528
...	5,808	(d) Dearness allowance	6,528
		Contingencies.	
22,600	19,888	(a) House Rent	45,960
11,300	{ 12,876	(b) Other items: Conductress also	19,788
	{ 8,016	(c) Conductress: Dearness Allowance	9,600
3,16,900	2,93,020	TOTAL	5,12,530
		CAPITAL.	
10,000	10,000	(i) Construction of sheds	10,000
28,600	49,730	(ii) Furniture and equipment	..
..	..	(iii) Books and slates	..
38,600	59,730	Total : Capital	10,000
355500	355250		

Details for the expenditure are shown in the abstract of schedule of establishment enclosed. Details for the credits are furnished in the explanatory memorandum enclosed. The excess grant of Rs.43,755 drawn on account of compulsory education in 1946-47 has to be refunded after audit.

...oOo...

Details for the amounts shown in the Revised budget for 1947-48 and budget estimate for 1948-49 of the Compulsory Elementary Education Fund of the North Arcot District Board.

...oOo...

REVISED ESTIMATE FOR 1947-48.

	RECEIPTS.
1. Government Grant fixed in G.O. No. Ms.1553, Education dated 16.7.47.	3,16,900
Salaries and allowances: 2,83,000 Rent charges 22,600 Contingent charges 11,300	
2. Provision required to meet expenditure as the entire cost is to be met from the subsidy from Government.	2,93,020
3. Government grant for equipment: Rs.28,600 fixed in G.O. No.1553, Education dated 16.7.47 + Rs.21,130 being the balance of grant fixed in G.O. No.902 Ms. dated 30.4.46 as an expenditure of Rs.7,770 alone was incurred during 46.47.	49,730

EXPENDITURE.

1. The expenditure for the first 6 months and the probable expenditure in the 6 months limited to 743 teachers referred to in G.O. No. Ms.1553 Education dated 16.7.47 as detailed in the detailed budget under Compulsory Education.	2,93,020
2. Furniture: Furniture for the compulsory areas as allotted in G.O. No.1553 Education dated 16.7.47 is Rs.28,600 + balance of allotment of Rs.21,130 for 46-47 compulsory centres which is utilised this year. The entire expenditure has been incurred.	49,730

BUDGET ESTIMATE.
RECEIPTS.
1948-49.

1. Government grant for introduction of compulsion: Amount equal to the expenditure as shown in the explanatory budget estimate for compulsory education is taken credit. No. of teachers: 766; 757 Higher grade and 9 Secondary grade. 766 fixed in G.O. No. Ms.1553 Education dated 16.7.47.	5,12,530
2. School Peons: 34 and conductresses 50: (Dearness allowance for all the above are included)	
3. House rent is calculated for the above 766 teachers at Rs.5/- per mensem per teacher and contingencies at Rs.1--8--0 per mensem per teacher.	

CAPITAL.

1. Government grant for construction of sheds Minimum provision is made for construction of sheds in the places where rented buildings are not available.	10,000

...oOo...

~~North Arcot District Board's Office,~~

~~Vellore, dated 18th December 1947.~~

~~SPECIAL OFFICER~~.

ABSTRACT OF SCHEDULE OF ESTABLISHMENT, HOUSE RENT, CONTINGENCIES OF BOARD ELEMENTARY SCHOOLS UNDER THE DISTRICT BOARD, NORTH ARCOT FOR THE YEAR 1948--49.

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No.	Name of the taluk.	No. of schools.	Total number of teachers.			Salaries of Masters.	Clerks and servants ~~peons~~		House Rent.	Contingencies.		
			Lower	Higher	Secondary		No. of peons.	Pay of peons.		Contingencies, sweepers wages, etc.	Conductresses. No.	Conductresses. Wages.
						NON-COMPULSORY.						
1.	Arkonam	37	11	124	17	58302	3	576	2616	856	2	240
2.	Arni	43	10	136	19	64362	1	192	3144	725	5	600
3.	Chengam	35	6	109	7	44994	2	384	1794	576	2	240
4.	Cheyyar	36	12	109	21	54204	4	768	1140	755	2	240
5.	Gudiyatham	42	6	129	11	55686	2+1	504	2820	770	2	240
6.	Polur	62	18	161	15	73848	1	192	2424	1280	2	240
7.	Tirupattur	40	23	107	7	50340	2	384	1350	732	2	240
8.	Tiruvannamalai	32	13	81	9	39564	2	384	1368	580	2	240
9.	Vellore	60	22	174	26	84738	3	576	3072	1102	7	840
10.	Walajah	53	24	158	22	79650	4+1	888	1662	1214	5	600
11.	Wandiwash	24	7	103	27	55050	6	1152	1676	432	3	360
		464	152	1391	181	660738	30+2	6000	23066	9022	34	6080
			1724									

North Arcot District Board's Office,
Vellore, dated 18th December 1947.

~~SPECIAL OFFICER~~.

NON-COMPULSORY AREA.

S.No.	Particulars.	Salaries of masters.	Clerks and servants.	House Rent	contingencies, sweepers' wages	Dearness Allowance.
	Brought forward from previous page	6,60,738	6,000	23,066	9,022 + 6,080 15,102	
1.	Additional teachers for non-compulsory area 50 higher grades and 10 secondary grades.	22,800				
2.	Leave allowance	7,500				
3.	Duty allowance for the headmasters of 39 Board Higher elementary schools at Rs.5/-each(32 complete higher elementary schools on date and 7 VII Standard schools which will become complete schools for the year 1948-49 + duty allowance to headmasters of Lower Elementary Schools.	5,340				
		6,96,378				
4.	Dearness allowance at Rs.16/-and 18/-					
	(a) Permanent teachers Higher and Lower 1543	2,96,256				
	(b) Secondary grades 181	39,096				
	(c) Additional teachers 50 higher grades	9,600				
	10 Secondary grades	2,160				
	(d) Acting teachers in leave vacancies 30 Higher + 5 secondary grades.	6,840				
5.	School peons: 30+2+1 night watchmen Peons 34 Dearness allowance of conductresses.		6.336.D.A. ~~6,336 D.A.~~		6,530	
6.	Salary of one night-watchman as proposed above.		120			
7.	Cost of District Board Office: District Board Educational Officer 1 : Salary, leave allowance, P.F. contribution (2/3 to E.E.F.)-2367. Superintendent 2 (110) Upper Division Clerk 1 (91) Lower Division Clerk 15 (65) Attender (31) 1 House rent allowance.	16850	19,097 D.A.			3,864

Leave salary contribution.	400				
P.F. Contribution	850				
Three additional clerks are provided as about 460, teachers will have to be appointed.					
8. Contingencies.					
Stationery	4500				
Printing	2500				
Postage	3500				
Sweeping materials	1000.				
Prevocational materials	2000				18,000
Repairs to furniture etc.	2000				
Garden implements.	1500				
Miscellaneous	1000				
9. House rent to secure suitable buildings.				1,934	
10. Increments to teachers including compulsory education		25,774			
Grand Total Non-compulsory.		7,22,152	26827 (clerks & servants)	25,000 (House rent)	33,100 (Contingencies.

North ~~Arcot~~ District ~~Board's~~ Office,
Vellore, ~~dated 18th~~ December, ~~1947~~.

~~SPECIAL OFFICER.~~

ABSTRACT OF SCHEDULE OF ESTABLISHMENT, HOUSE RENT , CONTINGENCIES OF BOARD ELEMENTARY SCHOOLS UNDER THE NORTH ARCOT DISTRICT BOARD FOR 1947-48.

COMPULSORY AREA.

S.No.	Name of taluk.	Number of Centres.	No. of new schools in compulsory areas.			No. of existing schools in compulsory area			No. of teachers.			Salaries of masters	No. of peons.	Pay of peons.	House rent.	Contingencies.		
			45-46	46-47	47- 48	45-46	46-47	47-48	Lr.	Hr.	Sec.					Other contingencies.	Conductresses No.	Conductresses Wages
1.	Arkonam	7	2	..	..	1	3	..	2	19	2	8,178	2	384	480	..	1	120
2.	Arni	5	7	..	..	4	3	..	4	46	2	19,332	4	768	3,552	462	5	600
3.	Chengam	8	..	4	..	..	10	..	1	30	1	11,784	1	192	1,158	108	7	840
4.	Cheyyar	6	4	1	..	3	2	..	2	30	2	12,456	3	576	684	30	2	240
5.	Gudiyatham	7	4	..	..	2	4	..	..	24	..	8,688	1	192	1,080	96	1	120
6.	Polur	3	4	4	..	3	2	..	2	46	1	18,180	4	768	1,908	117	4	480
7.	Tirupattur	5	..	2	..	..	8	..	..	21	..	7,716	4	768	612	30	2	240
8.	Tiruvannamalai	5	..	..	..	..	4	..	..	14	..	5,040	1	192	504	..	2	240
9.	Vellore	4	6	..	..	7	..	..	3	31	..	12,602	4	768	1,392	60	7	840
10.	Wallajah	5	3	..	..	4	4	..	1	25	1	9,972	3	576	2,400	72	4	480
11.	Wandiwash	6	Nil	3	..	..	6	..	..	20	..	7,296	2	384	738	48	4	480
	Total		30	14	..	24	46	..	15	306	9	1,19,784	29	5,568	14,508	1,023	39	4,680
				44			70			330								

NORTH ARCOT DISTRICT BOARD'S OFFICE,
VELLORE, DATED 18th DECEMBER, 1947.

~~SPECIAL OFFICER~~.

S.No.	Particulars.	Salaries of Masters.	House Rent	contingencies, wages of sweeper.	Conductress wages and allowance.	Peons pay and allowances.
1.	For 321 higher grade teachers and 9 secondary grade teachers that are in employ on this date and for the remaining 436 teachers (160 in new schools that are to be opened this year and 276 additional teachers to be appointed in the old centres). All these have to be appointed before March 48 as provided in G.O. No. Ms.1553 Education, dated 16.7.47 at Rs.30 per higher grade and 40 per secondary grade teachers.	2,76,840				
2.	Dearness allowance for the above teachers.	1,47,288				
3.	~~The~~ 34 Peons (29 peons existing + 5 peons to be appointed before March 1948 in the new area.					6,528 6,528
4.	House rent at Rs.5/-p.m. per teacher.		45,960			
5.	Contingencies.			13,788		
6.	Conductress: 50 (39 existing and 11 to be appointed before March 49 in the new area.)				6,000	
	Dearness allowance for the conductresses.				9,600	
		4,24,128	45,960	13,788	15,600	13,056
	Compulsory: Total		Rs.5,12,530			

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a 968590 36558 -171095
c 20000 -20755
c)
d.c. -94497

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Extract ~~frxm~~ of note file of the L.A.Dept. relating to Budget Estimate 1948-49 - North Arcot District Board.

L.A.Dept. (Bud.II.

x x x x x

CONTRIBUTION FROM GENERAL ACCOUNT TO E.E. ACCOUNT.

The standard contribution is Rs. 72,480. This has been provided both in the R.E. and B.E. Besides, a contribution of Rs. 11,630 to E.E.- capital is provided in the R.E. Provision is also made for payment from the general funds of a sum of Rs. 10,865/- in 1947-1948 as well as in 1948-1949 in repayment of an advance taken from Government for payment of arrears of D.A. to E.E. staff, which ~~xxxxd~~ should properly be met from the E.E. Account. Thus, the total contribution from general funds amount to Rs. 94,975/- in the current year and Rs. 83,345 in 1948-1949. All this may be allowed in view of the state of the E.E. Account.

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10865

The E.E. Account of the Board works at a large recurring deficit. The rate of the Education Tax has been raised from 14 to 16½ pies in the rupee and then again to 24 pies in the rupee in order to enable the Board to meet the additional cost involved in giving effect to the revised scales of pay to teachers. The additional income thus secured, contribution in excess of the standard figure from general funds, subsidy and advance from Government, appropriation of almost the entire toll compensation - all these together appear to he insufficient to stabilize the account which is expected to close with deficits in the current year and also in 1948-1949. E.& P.H. will have to consider the feasibility of further raising the Edn. Tax to the required level, if retrenchment in ordinary expenditure under the account is not possible.

x x x x

R.D.P.,
9-2-48.
Secretary, L.A.

L.A.u.o.48461/48-1, Bud.I.
9-2-48.

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Local Administration Department.

From
Sri S. Rajagopala Aiyangar, B.A.,
Special Officer, District Board,
North Arcot, Vellore.

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

Roc.G5.No. 22885-47 dated 3rd April 1948.

24596

Sir,

ASST. SECRETARY TO GOVERNMENT
8 APR 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Sub: BUDGET--Elementary Education--Elementary Education Fund--District Board--North Arcot--1948-49.

Ref: This office letter Roc.C12.22885-47 dated 18.12.1947.

...OooOooO...

I request the favour of early orders on the Budget for Elementary Education Account submitted in this office reference quoted above.

ms.3/4.

For Special Officer.

3/4/48

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Edn & H. Deptt (B2)

Memo 12999 - B2/48 Edn dt 19/3/48

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

Ref: From the Spl officer Dist Board North Arcot ROC No. 12-22885/47 dt 18.12.47 & the DPI Madras ROC No. 14-B3/47-48 dt 16.2.48.

The Govt observe that the R.E for 1947-48 of the EE fund of the Dist Board North Arcot has closed with a deficit of Rs 20,155 after taking credit for the entire arrear toll compensation grant of Rs 2,01,523 sanctd in 1947-48. A sum of Rs 8765 has been adjusted to the general funds account & the balance of Rs 1,92,758 only is available under arrear toll ~~[illegible]~~ comp grant, for transfer to the Ele Edn fund. The deficit anticipated at the end of 1947-48 will therefore increase to Rs 28,920/-

Sanction is accorded to the payment in the current year to the Dist Board North Arcot of a subsidy of Rs 28,920/- (Rs Twenty eight thousand Nine hundred & twenty) towards the grant of dearness allowance 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 of the amount or getting it adjusted

4. The Expenditure will be debited to the appropriation under "37 Edn e - Primary grants to local bodies for primary education A. Local Bodies I ordinary areas (i) Excluding Post War Reconstruction & Teaching Voted" in the B.E for ~~1948-49~~ 1947-48.

To
The Spl officer
Dist Board
North Arcot
D.P.I
The Acct Genl
Expy L.A. Dts
L.A/Fin depts

18/3/48

18/3

Rev 18.3.48

19/3/48

LOCAL ADMINISTRATION DEPARTMENT.

From
Sri S. Rajagopala Ayyengar, B.A.,
Special Officer, District Board,
North Arcot, Vellore.

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

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

39937

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Roc.G5. No.22885-47 dated 27th May 1948.

Sir,

Sub: BUDGET -- Elementary Education Fund -- District Board -- North Arcot 1948-49.
Ref: This office letter Roc.C12. 22885-47 dated 18.12.1947.
This office reminder letter dated 3.4.1948.

...0o0...

I request the favour of early orders on the Budget for Elementary Education Fund for the year 1948-49 submitted in this office reference cited above.

FOR SPECIAL OFFICER.

ms.28/5.

28/5

21

39 | Edn. & H. Dept. (B2)

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p 3 CF
p 1 CF

Subj: Budget estimate. 1948-49. Ele Edn fund - Dist Board North Arcot - orders passed
Ref: From the Special officer Dist Board North Arcot ROC 12-22885/47 d. 18.12.47
From the D.P.I R.O.P No. 14-B-3/47-48 d. 16.2.48

Order/MS/447 Edn d. 2/6/48.

The Govt. pass the following orders on the revised estimate for 1947-48 and the Budget estimate for 1948-49 of the Ele Edn fund under the control of the Dist Board N. Arcot.

RE 1947-48 The special officer has provided for the refund to Govt. v/a sum of Rs 1078.25/-. He is requested to report what this amount represents & how it has

Mon p.6 CF.

been arrived at.

B.E. 1948-49 The Special officer D.B. should ~~adjust~~ take steps to the E.E. Edn fund a sum of Rs 151965 only from out of the arrear toll compensation grant that will be sanctd this year as against the entire amount proposed by him

There may be a deficit of Rs ~~2.50~~ 2½ lakhs at the end of 1948-49. The question as to how the deficit should be met will be considered separately. The Spl officer should report the actual closing balance on 31.3.48 in the E.E fund a/c before 1.7.48

An extract of the remarks of the D.S.I. in paras 5 & 6 of his endt read above is fwded to the special officer for necessary action

p 31 CF

p 7 NF

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31/5/48

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To, The S.O. D.B. N. Arcot (Vellore)

The D.P.I.

The Examiner

Issued 1/6 The L.A. Dept

C

Local Administration Department.

From
Sri M. Ramachandra Reddiar,
President, District Board,
North Arcot, Vellore.

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

Roc H4.No.13374-50 dated 31st May 1950.

ASSISTANT SECRETARY
7 JUN 1950
14621
EDUCATION DEPARTMENT

Sir,

Sub: AUDIT--Audit Report for the year 1948-49--Expenditure under Elementary Education Fund--Transfer of allotment Sanction of--Requested.

ooOoOoo

In the year 1948-49, provision was made in the Budget for Rs.65,[illegible]00/- under capital expenditure. Against this a sum of Rs.85,912-8-0 was actually spent. The excess was due to purchase of furniture for the Elementary schools on account of posting of several additional teachers. The excess was met from the savings under the head Salaries of Masters. The transfer of allotment has been sanctioned by the Board at its meeting held on 27.5.50 in resolution No.132. An extract of the District Board Resolution is enclosed. I request that the Government may be pleased to sanction the transfer of allotment as required by G.O.No.139, Education.

M. R.
PRESIDENT.

ms.6/6.

6/6.

Extract from the minutes of proceedings of the District Board, North Arcot, Vellore, passed at its meeting held on 27.5.1950.

Resolution No.132: Sanction of the Board is requested for the transfer of allotment from one head to another in the Elementary Education Fund Account (1948-49) as detailed below.

S.No.	Head of Account.		Allotment as per Revised Estimate approved by the Government.	Actual expenditure in 1948-49.	Difference. Rs.	Remarks.
1.	Salaries of Masters.	72, 7,23,810				
	D.A.	4,25,900	11,49,710	10,50,15999;551	99,551	
2.	Interest on and repayment of debit					
	Capital.		32,040	44,449	12,409	To be ~~me~~ met
	Expenditure.		65,400	85,913	20,513	from
					------	item 1
					32,922	above.

Sanctioned.
True extract.

Education Department (C)

Memorandum No.14621 C/50-1, Edn, dated 10.6.50.

Sub:- ELEMENTARY EDUCATION FUND - District Bd.,North Arcot - Transfer of allotment

Ref:- From the President, District, Bd., North Arcot, No,H4.13374-50, dated 31st May 1950.

***

The President, District Board, North Arcot is requested to furnish a copy of the Audited Statement ~~of figures~~ of expenditure in the Elementary Education Fund ~~under~~ of the Distridt Bd. for the year 1948-49.

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To
The P.D.B.,
North Arcot.

9.6.50

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Local Administration Department.

From

Sri M. Ramachandra Reddiar,
President, District Board,
North Arcot, Vellore.

To

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

Roc.H4.13374-50 dated 26..6..1950.

ASSISTANT SECRETARY
29 JUN 1950
17741
EDUCATION DEPARTMENT

Sir,

Sub: AUDIT - Audit report for the year 1948-49 - Elementary Education Account - North Arcot District Board - Transfer of allotment under different heads - Sanction of - Requested.

p5 ante

Ref: Government Memorandum No.14621-C-50-1 Education dated 10.6.1950.

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p9-11 infra

As required by the Government in their memorandum cited above, I enclose herewith a copy of the Audited Statement of expenditure from the Elementary Education fund of this District Board for the year 1948-49. In the statement enclosed in page 2 against the item "salaries and allowances", the amount noted is Rs.12,93,216-8-0. This amount represents the expenditure both in compulsory and non-compulsory areas as detailed below.

Compulsory area	Rs.2,43,058
Non-compulsory area	Rs.10,50,159
	Rs. 12,93,217

It is therefore, requested that the Government would be pleased to sanction the re-appropriation of funds.

Encl: One.

M. R

PRESIDENT.

2.7.

G.T.27.6.

ANNUAL ACCOUNTS OF THE NORTH ARCOT DISTRICT BOARD, ELY. EDUC.FUNDS 1948--49.

Head of Account .	Actual for the year .	Final Budget Appro-parition .
Receipts.-Ordinary.	Rs. A. P.	
Opening balance.	-67,811-8-0	-67,810
1. Education tax.		
Cross Collection	5,03,731-0-0	5,40,360
Deduct collection charges.		
Net.		
2 Fines and penalties under the Ely.Edn Act.		
3 Income from investiments etc		
4 School fees		
5. Contributions		
6 Other receipts.	5,462-13-6	3,000
Grant for dearness allowance	94,000--0-0	94,000
7 Government grant:-	1,00,966--0-0	
(i).Under Sec.37 ot the Ely Edn Act	84,480--0-0	
(ii)Under provise to sec 37	2,16,120--0-0	2,12,660
of the Ely Edn Act .	99,051--0-0	1,01,320
Compulsory grant	2,01,756--0-0	3,12,640
8 Contribution from the general Accounts	40,656--0-0	
(a). For payment of tempoorary allowance of Rs. 4/- (Arrear	72,480--0-0	72,480
(b) For other purposes Vol compensat.	2,01,413-13-0	2,01,420
	3,993--0-0	
To cover deficit	1,06,000--0-0	
9 Investments realised.		
Basic training grant.	382--0-0	
10 Advance recovered	421-10-0	
Deduct refunds	-18,644-14-0	-51,550
Deduct amount transferred to Captial .	-77,498--8-0	-1,03,790
Total .		
Add amount relating to endowments shown under H.Endowments Account (For details vide subsidiary account)		
Grand Total.	16,34,769-14-6	13,82,540

RECEIPTS CAPITAL.

1. Government grants.	2,844--0-0	8,280
2. Contributions		
3. Loans .		
4. Contributions from general Account -Oridinary .	5,570--0-0	5,570
5. Investments realized		
6. Add amount transferred from ordinary .	77,498--8-0	51,550
Total .	85,912--8-0	65,400
Add amount relating to endowment as shown under H.Endowments Accounts (For details vide subsidiary account.		
Grnad Toatl .		
Total receipts -Ordinary and capital.	17,20,682--6-6	14,47,940
Grant Toxtal including Opening Balance.	16,52,870-14-6	13,80,130

- CONTIN-

(1)	(2)	(3)
Expenditure ordinary.	12,93,216--8-0	11,49,710
1. Staff .	46,041-13-0	
Salaries and allowances	2,932--0-0	40,610
Masterd	300--0-0	
Clerks and servants	471--7-0	
Contribution to F.Fund	1,814--8-0	39,500
Travelling allowance ,	369.--0-0	2,500
Stipend to teachers send for training gratity	1,431--8-0	2,080
Collection charges.		
2 Contingent & equipment		
Contringencies	52,563-10-0	25,000
House rent	43,693-15-0	40,200
Other items		
Equipemnt	3,173-10-0	9,680
Furniture and appratus	983-14-0	2,000
Library books and maps		2,000
Other items.		5,000
3 Prizes and Scholar ships		
4 Repairs to building	37,604-13-0	45,000
5 Interest on & repayment of debt.	44,448-10-0	32,040
6 compulsory Education ~~Investment made~~		3,12,640
7 Advance recoverable	2,302-15-0	
Total.	15,66,745--3-0	17,07,960
Add amount relating to endowments shown under H.Endowments Accounts (For details -vide subcidiary account)		
Grand total.		
EXPENDITURE CAPITAL		
1 Land and buildings	20,817--0-0	40,400
2 Equipment:-		
(1) Furhiture & apperaturs	63,808-10-0	25,000
(2) Library books and maps		
(3) Investments made		
(4) Other items.	1,286-14-0	
Total.	85,912--8-0	65,400
Add amount relating to endowm -ent shown udder H.Endowment ~~xx~~ account (For details vide shub sidiary account).		
Grand total.	16,52,657-11-0	17,73,360
Total orinary and capital.		
Closing balance.	213--3-6	-3,93,230
Grand Total, including balance.	16,52,870-14-6	13,80,130

Sd.T.V.Bhimasena Rao,
DISTRICT INSPECTOR OF LOCAL FUND
ACCOUNTS. VELLORE.

(True copy).

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23/6 President [illegible]

27

Education (C) Deptt

Memo. No. 14621 C/50-2, Edn., dated 4.7.50.

Sub:- Ele. Edn. Fund – Dt. Bd., N.A. – ~~Transfer of allotment~~ capital expre in 1948-49

Ref:- From the P.D.B., N.A., No., H.A. No. 13374-50 dated 31st May 1950 & 26.6.50

—:—

The Govt. approve the action of the ~~President~~, Dt. Bd., North Arcot in having incurred ~~the~~ capital expenditure from the Ele. Edn. Fund during 1948-49 in excess of the allotment made in the Budget for that year & sanctioned

By Gov.

30.6.50

3/7/50

4/7/50

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pp1.d7cl.

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To

The P.D.B., N.A.

The Examiner of L.F. Accts.

(2/S.C)

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

28

Subj:- Budget Estimate - 1948-49 - Elc. Education funds - District Board, North Arcot.

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p.c.f.

From the D.P.I., R.O.C. No.14-B3/47-48 dated 16-2-48.

The D.P.I. has forwarded with his remarks the R.E. for 1947-48 and B.E. for 1948-49 of the Elc. Edn. fund under the control of the Dt. Board, North Arcot. The estimates are examined below:

2. Provision has been made in the budget for the expenditure connected ~~taxthe~~ with the scheme of compulsory elementary 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 7 below.

3. Excluding the transactions relating to the scheme of compulsory elc. edn., the normal receipts and charges in the E.E. fund account will be as follows:-

	B.E. for 1947-48 as sanctioned. Rs.	R.E. '47-48. Rs.	B.E. 1948-49. Rs.
Opening balance.	Nil	108250	-20155
Receipts.	874093	1210810	1178760
Charges:-Ordinary.	968570	1302585	1284700
Capital.	20000	36630	45000
Closing Balance.	-94497	-20155	-171095

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4. Revised estimate for 1947-48:- Credit has been taken under Edn. tax for the additional income on account of the enhancement of the rate of Edn. tax ordered in G.O.2418, Edn. dated 8-11-47. According to the Special Officer, the R.E. will close with a deficit of Rs.20,155. Credit has been ta for a sum of Rs.1,08,320 in the R.E. This represents a sum of Rs.54,000 being the advance sanctioned to meet the increased cost on account of the revision of scales of pay and Rs. 54,320 towards grant of arrear dearness allowance. The Spl.Officer has taken credit for the entire A.T.C. sanctioned in 1947-48. The L.A.Dept. have noted that only a sum of Rs.1,92,758 will be available for adjustment to the E.E.fund account. The defi- cit anticipated in the E.E. fund account will therefore be increased to Rs.28,920. This is due to the grant of D.A. ~~to~~ teachers.

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8765
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The expenditure on this item has been shown in the Budget at at Rs.3.5 lakhs. The Board is entitled to a subsidy equal to the extra expdre from Provl. funds. A subsidy of Rs 9000/- has been sanctioned so far. It is for orders whether ~~the~~ subsidy may be now to cover the deficit anticipated (Rs 28920) sanctioned. If the subsidy is sanctioned, the R.E. will close with a nil balance.

p. 7 CF.
May be sanctioned

(b). Credit has been taken for a sum of Rs.20,980/- as subsidy from provl. funds towards one half of the cost of the construction of school building at Thallar and Matam and a contribution of Rs. 11,632 from General funds. A subsidy of Rs 7600 only was promised for this work; but the work has not been proceeded with so far. The Spl.Officer has reported that the works will be completed before this year. The question of granting a subsidy may be considered after the construction is over, ~~and~~ ~~are~~ the ~~provision now made~~ credit taken in the RE. may be deleted.

(x) p 6 CF

Charges: No remarks seem called for. Account has been taken for the increased expenditure on account of revision of salaries of teachers.

5. Budget Estimate 1948-49:

Receipts.- Credit has been taken for Rs.2,01,520 being the arrear toll compensation grant payable for the year. The L.A. dept. have noted that a sum of Rs.1,64,520 alone will be available for adjustment. The credit may therefore be reduced to Rs.1,64,520/- . Credit taken for a sum of Rs. 72,480/- as contribution from General funds may be allowed to stand.

p 6 CF

Charges ordy: Account has been taken for the ~~extra~~ increased expdr on a/c of the revision of salaries. No remarks seems called for.

Capital: Credit has been taken for a sum of Rs.45,000/- for improving the buildings of schools, extra provision and construction of sheds. In view of the report of the D.P.I., that accommodation is inadequate and unsuitable and articles of equipment are necessary, the provision may be allowed to stand.

~~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 follow:-~~

	~~R.E. 47-48.~~	~~B.E. 48-49.~~
~~Expenditure provided for.~~		
~~Subsidy taken credit for.~~		

6. Assuming that a subsidy will be granted towards the deficit anticipated in the current year, the deficit at the end of 1948-49 will be Rs. ~~1.87~~ 1.51 lakhs. This is due to the grant of dearness allowance to teachers. ~~The L.A. dept. may be requested to say whether the arrear Toll Compensation grant payable to the district Board in 1948-49 may be transferred to the Elc. Edn. fund as was done in the current year.~~ ~~They~~ LA may ~~also~~ be requested to say whether any contribution from General funds to the Elc. Edn. fund will be made available. However, the question of sanctioning a subsidy may be considered after the closing balance for 1947-48 is known.

7. Compulsory elementary education:

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

	R.E. 47-48. Rs	B.E. 48-49. Rs
Expenditure provided for.	355250	5,22,530
Subsidy taken credit for.	~~308995~~ 355250	522530

~~So far as the R.E. is concerned the subsidy taken credit for in excess of the expenditure provided should be disallowed.~~ Inasmuch as the entire expenditure connected with the scheme is met from Provl. Funds, no specific examination of the provision seems necessary. The Board will be entitled to a subsidy with reference to the expenditure actually incurred by it. It may be noted that the Govt. have decided not to extend the scheme of compulsory elc. education in 1948-49. The provision made both in the R.E. and the B.E. may be tentatively allowed.

8. The Govt. have ordered an increase in the grant of dearness allowance sanctioned to Govt. servants. The revised rates are applicable to employees of local bodies also, though specific orders have not yet been issued in the matter. On the basis of the particulars furnished in the Budget, it will be seen that the extra expenditure to the Dt. Board, North Arcot, will b about Rs. 69000/- leaving out of account the teachers employed under the scheme of compulsory

-4-

elementary 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 Education tax should be raised so as to minimise the liability of Govt. ~~In connec-~~

As this question is to be examined in the cases of all the dist boards, it appears necessary to lay down a general principle as to how the extra expenditure should be met & to examine each budget with reference to that principle. The matter will be taken up again after ~~the~~ orders on the payment of a subsidy towards the deficit in the RE for 1947-48 are issued.

The file may be sent to LA and Fin Depts for remarks on the other points noted above.

12/3/48

LA

Fin

E&PH U.O. No. 12999-B2/48-1

12/3/48

LOCAL ADMINISTRATION DEPT. 10293 12 MAR 1948 SECRETARIAT

as desired. L.A.Dept

May be returned to E&PH U.O./- Vide linked file on top.

13/3/48

E&PH

L.A. U.O. No. 10293-B1

13.3.48

E&PH

The note has been revised. The file may be sent to LA/Fin for remarks

E&PH U.O. No. 12999-B2/48-2

12/3/48

15/3/48

LA

Fin

L.A.Dept

LOCAL ADMINISTRATION DEPT. 10567 MAR 1948

Para 6 of E&PH Dept note on pp 1-2 ante:

This is in accord with the suggestion made in the general fund budget for 1947-48 which closes with a deficit of Rs 8765 which has to be adjusted from the A.T.C. A grant will have to be given to the Dt Board towards a deficit in the E.A. account in the Current year.

Exp A

5

Para 6 of E&PH. Dept note on pp 2-3 ante: The general fund budget of the Dt Board for 1948-49 closes with a deficit of Rs 49,555 which will have to be wiped off from the A.T.C likely to be sanctioned next year. The general fund cannot therefore contribute in 1948-49 more than the usual amount of Rs 72480 provided in 1948-49.

With these remarks the file may be passed on to Finance Dept U.O.

15.3.48

15.3.48

Fin

Removed.

FINANCE DEPARTMENT 17322 19 MAR 1948

15/3

L.A. U.O. No. 10567-1/Bud I/48

15.3.48

Fin (Exp. A)

Please see the notes on pp 1-5 above.

Para 4 (a) on pp 1-2 above:- The proposal of E&PH to sanction a further subsidy of Rs. 28,920/- in the current year to wipe off the anticipated deficit in the E.E. Fund ~~accounts~~ of the N. Arcot Dt. Bd. may be agreed to.

2. E&PH propose to consider the question of sanctioning a subsidy in 1948-9 after the closing balance for 1947-8 is known. No remarks are called for at this stage.

3. In Memo No. 14383 B2/47-2 Edn dt 8.3.47 a D.A. subsidy of Rs. 1,02 lakhs was sanctioned for 1946-7 to wipe off the E.E. Fund deficit. While sanctioning a subsidy of Rs 90,000/- in the current year, a sum of Rs. 64,070 out of the Rs 1.02 lakhs sanctioned in 1946-7 was ordered to be adjusted, as it was reported that the Fund actually closed in 1946-7 with a surplus of Rs. 64,070/- It now appears from the budget that the opening balance ~~of~~ was Rs 1,08250/-. It is not clear whether this ~~test~~ is the correct figure or whether it takes into account any other amounts. If it is the correct opening balance, the entire subsidy of Rs 1.02 lakhs in 46-47 will have to be recovered. E&PH may be requested to consult the Dt Bd. urgently on the above point. (There is no harm in sanctioning a subsidy of Rs 28,920/- in the current year as this will be the minimum to be sanctioned even after recovering the entire 1.02 lakhs if it has to be recovered.)

p31 c.f. of (J)

E&PH

pp 33 5 & 6 imp 21 c.f. of (V)

& K imp 5 cf.

Fin. 17322 E&PH/48-1

17-3-48

17.3.48

17.3.48

17/3/48

6/

E. P. H. Dept

Please see the notes of the LA/Fin Depts on pp 4-5 ante. The credit balance of Rs 1.08 lakhs has been refunded to Govt by way adjustment in the R.E. ~~by~~ under the item deduct Refund of Govt grants. The deficit balance of Rs 28920/- has been arrived at after taking into account the adjustment made ~~above~~ in the R.E. as indicated above. In the circumstances ~~the~~ the Special officer Dist Board North Arcot need not be addressed in the matter as desired by the Finance Dept.

p 6 CF

p 1 ante

A

A draft ~~order~~ memo sanctioning the advance is submitted. After issue the file may sent to Fin for perusal w.r.t the note above

18/3

18/3/48

19/3/48

Fin: [illegible]

Issued memo [illegible]

E & P.H. 12999-B2/48-3
18/5/48.

ASST. SECRETARY TO GOVERNMENT
38517
19 MAY 1948
E.A
FINANCE DEPARTMENT

3 (Previous Finance note on p 5 above)

The note of E&PH above may be perused and the case returned to that dept. ~~('A' above may be agreed to)~~.

21.5.48 The amount advanced to meet the deficit in E.E. Fund during 1946-7 was Rs 1.02 lakhs. The RE for 1947-48 shows a refund of Rs 1.08 lakhs. It is not clear what the excess of Rs .06 lakh represents. It is not also known whether the entire amount of Rs 1.08 lakhs has been actually credited to the Govt. E&PH may be requested to obtain information on these points unless it is possible to elucidate the position without any reference to the Special Officer, N. Arcot Dt. Board.

p. 5 above
p6CF.

22.5.48

E&PH

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

Fin. U.O. 38517 ~~B~~-A-1
22.5.48

38434

7

32

E & P. H. Dept

With reference to the notes of the Fin dept in the previous page the Spl officer Dist Board North Arcot may be asked to clarify the points raised thereon

The LA dept have noted that ~~out of the~~ a sum of Rs 49555 will be adjusted ~~to~~ to the General fund account from out of the A.T. ~~and that~~ a sum of Rs 151965/ only will be available for adjustt to the Ele Edn fund. If the adjustment is made the deficit in the Ele Edn fund account at the end of 1948-49 will be ~~Rs~~ two lakhs of rupees (nearly) the question as to how the deficit should be met may be considered after the actual closing balance ~~for~~ on 31.3.48 is known. The BE for 1948-49 may be approved leaving a deficit. A draft order is subtd for approval.

p5 ante

201520
49555
151965

1.51
49
2.00

29/5

29-5-48

31/5/48

1/6/48