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Sectt. II-27—58,004—27-10-47.

Education and Public Health (1948) Department.

Ms. SERIES.

p75CF

G.O. NO. 2707 Education

Dated 2nd November 1948.

49

[Despatch Abstract.]

Budget Estimate-1948-49-Elementary Education fund-District Board, Coimbatore-Orders passed.

Back Papers.

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

Further Papers.

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

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(2)

Office of the Director of Public Instruction, Madras-
R.O.P.20-B3/47-48 dated 2nd March 1948.

Elementary Education Fund--Budget Estimate 1948-49--District Board, Coimbatore.
Reference:-Letter from the Special Officer, District Board, Coimbatore, No. 25088-E1/47 dated 19..12..1947.

Submitted.

17003

ASST. SECRETARY TO GOVERNMENT
6 March 1948
EDUCATION AND PUBLIC HEALTH

2. Variations between the Revised Estimate for 1947-48 and the Budget Estimate for 1948-49 have been explained by the Special Officer.

3. Revised Estimate for 1947-48:-

i. The credit taken for Rs. 86200/- as Government grant under section 37 of the Elementary Education Act is liable to revision with reference to the amount of education tax that may be adjusted to the credit of the fund during 1946-47.

(N) + (H) ii. The credit taken for Rs. 2,97,400/- as Government grant under Provise to Section 37 of the Elementary Education Act should be reduced to Rs. 2,97,363/- with reference to G.O.Nos. 925- dated 5.5.1947 and 1046 dated 20..5..1947.

iii. The total under Receipts--Capital and Expenditure--ordinary exceeds that of the sanctioned budget. This requires sanction of Government.

4. Budget Estimate for 1948-49:-

i. The credit taken for Rs. 86200, as Government grant under Section 37 of the Elementary Education Act is liable to revision with reference to the amount of education tax that may be adjusted to the credit of the fund during 1947-48.

(N) + (H) ii. The credit taken for Rs. 297360/- as Government grant under the Proviso to section 37 of the Elementary Education Act should be raised to Rs. 297363/- with reference to G.O.Nos. 925-Education dated 5.5.1947 and 1046-Education dated 20.5.1947.

iii. The Board has taken credit for Rs. 79,396/- as contribution from general funds. As the Budget Estimate closes with a huge deficit, the Board may be advised to increase the contribution from the general funds to meet atleast a part of the deficit.

5. Nearly one-third of the total number of the schools require provision of adequate accommodation. Some of the schools require certain x minor repairs to be attended to. The Special Officer may be advised to remedy these defects in consultation with the Inspecting Officers.

6. Equipment is reported to be inadequate in a good number of schools. The Special Officer may be advised to utilise the provision made in this respect, in full and remedy the ~~def~~ defects pointed out, in consultation with the Inspecting Officers.

The Compulsory Elementary Education.

Revised Estimate 1947-48:-

(M) The credit taken for Rs. 7,000/- as Government grant under capital for supply of Books and slates should be reduced to Rs. 3,000/- with reference to G.O.No.2366-Education dated 4.11.1947; but it may perhaps stand as an expenditure of the same amount has been shown on the expenditure side.

The credit taken for ~~3,72,570/~~ Rs. 11,500/- and the Government grant under capital for construction of sheds relate to the construction of sheds to schools in 4 places, referred to in the appendix 'A' to the budget. This requires sanction of Government.

Budget Estimate 1948-49:-

The credit taken for Rs. 3,73,570/- as Government grant is worked out on the expectation that 7000 more children to be brought under instruction during 1948-49. This may stand provisionally. The provision of 23,000/- for the construction of ~~sheds~~ the sheds relate to the proposal for the construction of 23 additional sheds during 1948-49.

The Budget Estimate for 1948-49 closed with a huge deficit of more than 5½ lakhs. The Special Officer suggests that a credit for 4.51 lakhs under arrear toll compensation grant may be permitted to be taken in Budget Estimate 1948-49 to cover up the major portion of the deficit and that a subsidy of not less than 2 lakhs may be sanctioned to wipe off the balance of deficit.

VRB 4/3

FOR DIRECTOR OF PUBLIC INSTRUCTION.

To

The Secretary to the Government of Madras,
Education and Public Health Department, Fort St. George, Madras.
ks.4.3.

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ENCLOSURE.

COPY OF LETTER R.O.C.No.25088-E.1/47 dated 19.12.1947 from the Collector and Special Officer, Dt. Board, Coimbatore to the Director of Public Instruction, Madras.

Budget-~~Exx~~ Revised Estimate for 1947-48-and Budget Estimate for 1948-49--Elementary Education Fund account--Coimbatore Dt. Board.-Submitted.

Reference:-Your Circular C.No.1974-B.1/47 dated 8.10.1947.

I forward herewith the Revised Budget estimate for 1947-48 and the Budget Estimate for 1948-49 of the Elementary Education Fund account of the Coimbatore District Board, together with all the prescribed enclosures in duplicate.

A copy of the District Board Resolution No.932, dated 1.12.1947 sanctioning the budget is also enclosed.

/True copy/.

VRB 4/3

FOR DIRECTOR OF PUBLIC INSTRUCTION.

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(4)

Proceedings of the Collector & Special Officer, District Board, Coimbatore at his Special Sittings on 1-12-'47.

F.W.A.Morris, Esq., I.C.S., Collector & Special Officer.

Read:

Revised Budget Estimate for 1947--48 and Budget Estimate for 1948--49 of the Coimbatore District Board pertaining to the General and Elementary Education Fund Accounts.

District Board Resolution No.932.

Passed.

(Sd) F.W.A.Morris,
Collector & Special Officer,
District Board, Coimbatore.

/True Extract/

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(15.12.47)

16/12

Collector & Special Officer,
District Board, Coimbatore.

esc.

15/xii

(6)

Budget Estimate - Elementary Education Fund.

1948--49.

Actuals of 1946--47.	Revised Estimate for 1947--48.	Heads of Account.	Budget Estimate for 1948-49.	Remarks.
1.	2.	3.	4.	5.
Rs.	Rs.		Rs.	
		RECEIPTS.		
		Ordinary.		
1,41,321-0-4	1,27,679	Opening Balance	54,433	
2,49,843-0-0	3,89,000	1.Education cess.	4,36,300	at 24 pies.
4,098-9-0	2,400	2. School fees	..	
1,262-8-2 32,440-0-0	700	3.Other Receipts.	800	
		4. Government Grants.:--		
95,472-5-0	86,200	(i) Under Sec.37 of the Elementary Education Act.	86,200	
2,64,923--0-0	2,97,400	(ii) Under the proviso to Sec.37 of the Elementary Education Act.	2,97,360	
2,07,199--0-0	2,24,000 ✓	(iii) for Compulsory Education	3,73,570 ✓	
..	..	(iv) for Suppy of Midday meals	..	
..	..	(v) for payment of revised scales of pay		
..	11,900	(vi) for Basic Education	..	
3,92,267--0-0	4,51,000	(vii) Arrear Toll compensation grant	--	
79,396--0-0	1,49,396	5. Contribution from General Funds.	79,396	
652--3-0	2,000	6. Advances recovered.	..	
343--7--0	5,000	7. Permanent Advances refunded.	..	
13,27,897-0--2	16,18,996	Total	..	12,73,626
		Deduct.		
...	61,000	1.Amount transferred to Capital	71,000	

OBE
nil
1199056
1145500
13060
496

AE
127679
1309259
1321505
61000
54433

RE
574433
900056
1474220
71000
558781

1.10

1.	2.	3.	4.	5.
Rs.	Rs.		Rs.	
1,21,978--0-0	85,757	2. Refunds - Government Grants refunded.	..	
12,05,919--0-2	14,72,259	Net Receipts - Ordinary		12,02,626
		CAPITAL.		
		1. Government Grants.		
		(a) for Compulsory Education.		
3,000--0-0	7,000	(i) Supply of books and slates	2,000	
..	35,500	(ii) Equipment	20,000	
	11,500	(iii) Construction of sheds	23,000	
200--0-0	400	(b) for Public Libraries.	400	
—	61,000	Amount transferred from ordinary	71,000	
3,200--0--0	1,15,400	Total - Capital	1,16,400	
12,09,119--0--2	15,87,659 ~~17,15,338~~	Total Receipts - Ordinary and Capital	13,19,026	
13,50,440--0--6	17,15,338	Grand Total including - Opening Balance.		13,73,459
		EXPENDITURE.		
		Ordinary.		
		1. Staff.		
		(a) District Board Educational Officer.		
932--8--0	1,540	Salaries and Allowances	1,600	
254-14--0	280	Dearness Allowance	300	
280--0--0	170	Contribution for pension	200	
203--7--0	190	Contribution for Leave Salary.	200	
		(b) Masters:--		
5,51,472--0--0	7,30,200	Ordinary - Area - Salaries and Allowances	8,16,100	
4,14,778--1--0	3,69,700	Ordinary Area - Dearness Allowance.	4,20,400 ✓	

1587659
22400
56400
1309259

373570
45400
328170
900056

1319026
45400
373570
418970
900056

1.	2.	3.	4.	5.
		EXPENDITURE - cont.		
16,964--6-0	1,15,600	Compulsory Area - Salaries and allowances	2,23,600	
12,048-15-0	84,600	Compulsory Area - Dearness allowance	1,19,200	
		(c) Clerk and Servants.		
4,606-11-0	5,600	(i) in schools - Ordinary Area - Salaries	6,600	
6,595-11-0	7,100	(ii) in Schools - Ordinary area - Dearness Allowance	8,000	
266--0-0	650	In Schools - Compulsory area - Salaries	4,800	
339-10-0	660	In schools - Compulsory area - Dearness Allowance	4,800	
21,123--2-0	13,900	(ii) in the office - Contribution to the General Fund	14,500	
23,787-14-0	46,800	(d) Total contribution to Provident Fund	50,000	
		(c) Travelling Allowance:--		
..	500	(i) District/Board Educational Officer	500	
..	100	(ii) Clerks and servants.	100	
312--8--0	1,000	(iii) Masters	1,000	
1,712--0--0	2,000	(b) Gratuity	2,000	
		2. Contingencies & Equipment.		
		(1) Contingencies:--		
31,424---8--0	38,000	(i) House rent - Ordinary Area	40,000	
4,141--12--0	15,700	(ii) House Rent - Compulsory area	10,000	
22,946--7---0	32,300	(iii) Other items.	37,000	
		(2) Equipment.		
~~5,000~~	5,000	(1) Repairs to furniture etc.	5,000	
...	2,000	(ii) Supply of locks timepiece etc.	1,000	
62,288-14--0	12,175	3. Supply of midday meals	..	
8,161--8--0	50,000	4. Repairs to Buildings	42,000	

1	2.	3.	4.	5.
Rs.	Rs.		Rs.	
2,700-0-0	2,700	5. Contributions to Panchayats (Valparai)	2,700/-	
6,242--0-0	6,240	6. Interest on and repayment of debts	6,240/--	
..	1,000	7. Advances recoverable	..	
4,380-8-0	..	8. Permanent advances	..	
35-4-0	..	9. Stipends to teachers	..	
35--0-0	..	10. Fees for legal opinion	..	
11,98,033---8--0	15,45,505	Total Expenditure - Ordinary	18,15,840	
		Capital.		
15,824--2--0	39,000	1. Lands & Buildings - (Ordinary area	65,000	X
—	11,500	,, (sheds) in compulsory area.	23,000	✓
		2. Equipment.		
—	20,000	(i) Furniture and apparatus - Ordinary area	5,000	
3910--14--0	35,500	(ii) - do - Compulsory area	20,000	✓
—	2,000	(iii) Supply of Books and Maps, slates etc., -Ordinary area	1,000	
3524-3-0	7,000	(iv) - do - compulsory area	2,000	
1,068-- 3--0	...	(v) Cost of vessels - compulsory area	...	
400-- 0--0	400	3. Public Libraries - supply of Books and Book-cases	400	
24,727-- 6--0	1,15,400	Total Expenditure - Capital	1,16,400	
12,22,760--14--0	16,60,905	Total Expenditure - Ordinary and Capital.	19,32,240	
1,27,679-- 2--6	54,433	Closing Balance ...	(-) 5,58,781	(minus)
13,50,440-- 0--6	17,15,338	Grand Total including closing Balance.	13,73,459	

15 45 505
2 24 303
13 21 508

144 2 2 7 0

2/2

15.12.47

Collector & Special Officer,
District Board.

16/12

13/12

COIMBATORE DISTRICT BOARD.

Explanatory Memorandum on the Revised Budget for 1947--48 and the Budget Estimate for 1948--49 of the Elementary Education Fund of the Coimbatore District Board.

Revised Budget for 1947--48.

Opening Balance.

The budget for the current year viz., 1947--48, as recast and approved by the Government was expected to open with a 'Nil' balance; but it actually opened with a balance of Rs.1,27,679--2--6. This is mainly due to the following facts:--

(1) An amount of Rs.1,27,035/-- out of the Arrear Toll Compensation was ordered to be paid to the Elementary Education fund in Government Memorandum No.16877--B.2--3 Education, dated 15-3-1947, to wipe off the deficit even after taking credit for the sum of Rs.1,50,232/-- ordered to be adjusted in G.O.No.1339, Education, dated 10-7-1946 out of the arrear Toll Compensation Grant. This amount was adjusted only by the end of the year.

(2) As framed by the District Board, the budget for 1946--47 was expected to close with a deficit of 1.271akhs. This deficit was further increased when the Government ordered in Memorandum No.16877--B.2--3, Edn., dated 15-3-1947 that the District Board should refund the grant of Rs.1,15,000/-sanctioned in 1945--46. In order to compensate this increased deficit, the Government ordered in the above memorandum that a sum of Rs.1,15,000/-- should be adjusted to the Elementary Education Fund out of the Arrear Toll compensation Grant, sanctioned in 1946--47. This amount of Rs.1,15,000/-- was adjusted at the end of the year.

(3) There has been shortage of expenditure under "Capital" Ordinary areas" during the year amounting nearly to Rs.26,000/-- and this, besides other sundry items has constituted to the rise in the Opening Balance.

Receipts.

Details of amounts taken credit for under the several heads are shown in appendix "A".

(1) Taxation - Education tax levied and collected at 14 pies in the rupee of land revenue is adjusted by the Collector and his figures are adopted in toto. The tax was adjusted at Rs.20,450/-- per month in fasli 1356 for 3 months from April to June 1947 and at Rs.22,053/-- from July 1947 (Fasli 1357) onwards. Thus the total amount adjusted so far is Rs.20,450 X 3 = 61,350 + 22,053 X 4 =88,212/-- ie. Rs. 1,49,562/--. Credit is taken for the following in the Revised Estimate:--

Education Tax @ Rs.22,053/-- per month, for 5 months November '47 to March '48	1,10,265/--
Additional amount of cess at the enhanced rate of 17 pies in the rupee for 9 months from July '47 to March '48 (G.O.No.Ms.1500 dated 10-7-47)	39,000/--

The Government have, in their orders, G.O.No.Ms.1500 Edn., dated 10-7-47 and in their order G.O.No.Ms.2564 Edn., & P.H. dated 29-11-47 directed that credit may be taken for the amount of Rs.39,000/-- + 91,000/-- as additional amount, at enhanced rate of 24 pies.

Amount so far realised		Rs.1,49,562
Amount due at the existing rate for the remaining portion of the year.		1,10,265
Additional amount due at the enhanced rate		39,000
	Plus	91,000
		3,89,827 or 3,89,000

(2) School fees:--

The levy of school fees in the Board Elementary Schools was proposed to be abolished even while submitting the Budget for the current year early in January 1947. But, as there were no specific orders of the Government on the proposal and as it was too late in July '47, when alone orders approving the Budget were received, the matter was not pushed through. The levy will, however, be abolished with effect from 1-12-47. Hence credit is taken for the receipt under the head only for the period ending 30-11-47. The receipt under school fees are very little and it is necessary to make elementary education free as in several other Districts viz., Salem etc.,

(3) Government grants:--

Credit has been taken for the following amounts:

Ordinary.

(1) Rs.86,200/-- the normal subsidy under Sec. 37 of the Elementary Education Act being the Government contribution equivalent to the collection of Education cess at 4½ pies in the rupee of the land Revenue.

(2) Rs.2,97,363/-- being subsidies sanctioned by Government in their Orders noted below for the maintehance of Elementary Schools opened prior to and after 1st April 1921:--

G.O.No.925 dated 5-5-1947	Rs.1,02,712
G.O.No.1046 dated 20-5-47	1,94,651
	2,97,363 or 2,97,400

(3) Rs.11,900/-- being the Government grant towards the salaries and allowances of the teachers who were sent up for basic training at Perianaickenpalayam. Although this item which found place in the Budget Estimate, originally framed by the District Board was deleted by the Government in their orders on the Budget, credit is again taken because the matter is under correspondance with the Director of Public Instruction, Madras.

(4) Rs.4,51,000/-- being arrear toll compensation grant as sanctioned by the Government in G.O.No.Ms.1500 dated 10-7-47 to wipe off the deficit.

(5) Rs.2,16,000/-- being the subsidy towards the cost of the scheme of compulsory education. The figure is arrived at as explained in detail in Appendix 'A'. The actual amount of expenditure till the end of September 1947 plus 50% of the total grant provided by the Government in the approved Budget for 1947-48 has been taken credit for.

(6) Rs.8,000/-- being arrears of difference of pay due to the teachers working under the Compulsory Scheme arising as a result of the revision of scales of pay for 9 months from 1-1-47 - vide details in Appendix 'A'.

(4) Rs.1,49,396/-- has been taken credit for, being the minimum contribution fixed by the Government plus the special contribution ordered to be paid in G.O.No.2564 Edn. dated 29-11-47 under contribution from General Fund. (79,396 + 70,000)

Under Capital Receipts, credit is taken for the following items of Government Grants:--

(1) Rs.7,000/-- (Lump sum) for the supply of books and slates to poor pupils in Elementary Schools in compulsory areas.

(2) Equipment grant of Rs.35,300/-- as provided in the approved Budget.

(3) Rs.11,500/-- for the construction of sheds for schools in compulsory areas as per details in Appendix 'A'

(4) Rs.400/-- being the grant for the public libraries at Vellakinar, (Coimbatore Taluk) and Ayyampalayam Bhavani Taluk - with reference to G.O.No.829 dated 23-4-1947.

Out of the subsidies sanctioned by Government in 1946--47 in their orders noted below for the schemes of compulsory Education and supply of midday meals, there is a balance of Rs.85,737/-- after allowing for all the expenditure on both the schemes as shown below:--

	Compulsory Education.	Midday meals.	Total.
Subsidies sanctioned in G.O.No.1511 dated 3-8-46	25,262	1,81,937	2,07,199
Subsidy sanctioned in G.O. No.483 dated 6-3-1947	3,000	..	3,000
Total	28,362	1,81,937	2,10,199
Total expenditure incurred on both the schemes	46,635	77,827	1,24,462
Balance	..	..	85,737

Necessary accounts with full details have been furnished to the Director of Public Instruction, Madras. The amount is refundable to Government. Hence it is shown under "Refunds."

Expenditure - Ordinary.

In addition to the usual items of a routine nature, provision has been made for the following under "Expenditure - Ordinary":--

(1) Payment of dearness allowance at the rates fixed by the Government.

(2) Payment of salaries to the teachers at the ~~rates fixed~~ revised scales of pay sanctioned by the Government.

(3) Payment of arrears of salaries to the teachers for the period from January to August 1947 which were due consequent on the revision of scales of pay.

(4) Payment of travelling allowance and leave salary to the teachers as per rules.

(5) Repairs to buildings - The provision originally made in the budget as approved by Government under this head viz., Rs.50,000/-- is provided.

(6) For the opening of new schools under the Rural reconstruction scheme. About 25 in number - out of which 15 have already been sanctioned and about 10 schools in other areas.

Under Expenditure "Capital",

(1) Provision was made for Rs.5,000/-- for compulsory areas and Rs.50,560/-- for other areas under Lands and Buildings, originally in the approved budget. The amount of Rs.5,000/-- represents the cost of construction of sheds. This is now found inadequate. As detailed in the corresponding item under Receipts, Rs.11,500/-- is provided.

(2) Similarly, the amount of Rs.2,500/-- provided originally for the supply of "equipment" to schools in ordinary areas is considered insufficient as proposals are pending for supplying equipment to a good number of schools. A lump sum provision of Rs.20,000 is therefore made under this item.

(3) Even though the provision of Rs.2,000/-- originally made in the Budget for the supply of books and slates (for compulsory schools) has been deleted by the Government, it is found necessary to make provision for this expenditure. A sum of Rs.7,000/-- has been provided under this head (Lump Sum)

(4) Adequate provision has been made as recommended by the Divisional Engineers under 'Lands and Buildings' for the ordinary areas.

(5) For supply of furniture to schools in compulsory areas a sum of Rs.35,500/--, as provided in the approved Budget is allowed.

The whole amount of expenditure provided under the Compulsory scheme is to be met from Government subsidies for which necessary credits have been taken on the 'Receipts' side.

Closing balance:--

The year 1947--48 is expected to close with a surplus balance of Rs.54,435/--

Budget for 1948--49.

Receipts.

1. Education cess.

While passing orders on the Budget for 1946--47, the Government directed in G.O.No.1500 dated 10-7-47 that the rate of Education tax levied, should be raised from 14 to 17 pies in the rupee of land revenue, with effect from fasli 1357. Again, when an advance of Rs.1,62,000/-- was applied for, with reference to G.O.No.975 Edn. dated 10-5-47 (wherein the Government proposed to advance money to Local Bodies, to meet the additional expenditure involved in paying the teachers on the revised scales of pay) the Government in their order No.2564 Edn., dated 29-11-47 directed ~~that~~ that, to make up the above sum of Rs.1.62 lakhs, rate of education tax be further increased from 17 to 24 pies and that an additional contribution of Rs.70,000/-- be paid from the General Fund to the Elementary Education Fund. By the enhancement of the rate, the total anticipated income of Education Tax would be approximately Rs.36,360/-- per month as explained in Appendix 'C'.

Credit has therefore been taken for Rs.4,36,300/-- under this head.

2. Other receipts.

The average for the past 3 years is taken and a sum of Rs.800/- is taken credit for.

3. Government Grants.

Credit is taken for the following amounts in the budget:--

(1) Rs.86,200/-- being the statutory minimum equivalent Government contribution for education tax calculated at 4½ pies in the rupee under sec. 37 of the Act.

(2) Rs.2,97,360/-- under proviso to Sec. 37 of the Act - being the normal subsidies for the maintenance of Elementary Schools opened prior to and after 1st April 1921.

(3) Rs.3,73,570/-- for the scheme of compulsory education. This is worked out on the principles mentioned in G.O. No.1500/Edn., dated 10-7-47 according to which 7000 more children are expected to be brought under instruction during 1948--49, under the scheme. Full details are furnished in Appendix 'C'. Claim for salaries, dearness Allowance, house rent and fixed contingencies has been made under ordinary Receipts.

(4) Contribution from General Funds.

The prescribed minimum contribution fixed by the Government is taken credit for.

Under Capital Receipts credit is taken for Government Grants for

(1) Rs.2,000/-- for supply of books to poor pupils attending schools in compulsory areas to be extended during 1948-49 only, as by the end of the year 1947--48 books and slates will be supplied, it is hoped, to all the poor children in schools in compulsory areas sanctioned for 1946--47 & 47-48 (Adequate provision having been made in the revised Budget for 1947--48.)

(2) For supply of equipment - Rs.20,000/--. The Government calculate the amount of subsidy for this item at Rs.2-12-0 per pupil. The number of pupils to be newly brought under instruction during the year 1948--49 is ~~Rs.~~7,000/-- At this rate the amount will be about Rs.19,250/-- or Rs.20,000/-- for about 200 teachers.

(3) For construction of sheds - There are proposals for the construction of sheds during 1948--49, (excluding those provided for in the revised estimate for 1947--48) at about 23 places, at the rate of Rs.1,000/-- per shed, a provision of Rs.23,000/-- is made and a corresponding credit is taken.

(4) Rs.400/-- being the library grant for the two libraries at Vellakinar and Ayyampalayam.

Expenditure - Ordinary.

In addition to the usual items of a routine nature, provision has been made for the following under "Expenditure" ordinary:--

(1) Payment of dearness allowance to the teachers at the rates fixed by Government.

(2) Payment of leave salary at the rates admissible as per rules.

(3) Payment of travelling allowance to the teachers - (a lump sum of Rs.1,000/-- is provided)

(4) Payment of salaries and allowance to 621 teachers (including the 421 teachers for whom provision has been made in the revised Budget for 1947--48), under the scheme of compulsory Education.

(5) Payment of house rent to school buildings to accommodate the additional strength of pupils that will be brought to schools in compulsory areas, as a result of the extension of the scheme.

(6) Payment of salaries and dearness allowance to 50 teachers (including the 25 teachers provided for in the Revised Estimate) who will be working in the schools to be opened under the Rural Reconstruction scheme.

(7) Payment of arrears of salaries to the teachers, consequent on orders of Government sanctioning the Revision of scales of pay and advance increments in the new scales for weightage of service in oldscales.

8. Repairs to buildings (Provision asked for by the Divisional Engineers Coimbatore and Palghat).

9. Payment of instalment of Government Loan of Rs.50,000/-- for the year, viz., Rs.6,240/--

10. Payment of the annual contribution of Rs.2,700/-- to the Valparai Panchayat Board, for the maintenance of Elementary Schools in the Panchayat area.

Under Expenditure - Capital, provision has been made for:--

(1) the construction of new buildings, provision of additional accommodation to the existing buildings, etc., for schools in the ordinary area. The actual provision asked for by the Divisional Engineers is Rs.87,500/-- but a lumpsum provision of Rs.65,000/-- is made.

(2) The construction of sheds in schools in compulsory areas Rs.23,000/--

(3) Equipment to schools in the compulsory areas Rs.20,000/-

Closing Balance.

The year 1948--49 is expected to close with a deficit of Rs.5,58,781/--

General.

(1) The payment of dearness allowance, the revision of scales of salaries for teachers, and the orders allowing advance increments for weightage of service in old scales for increments in new scales have all led to rapidly increasing commitments. Teachers, no doubt, require to be better paid. The percentage of literacy in the District is low and expenditure under Elementary Education has inevitably to be growing. The District Board cannot from its own resources provide adequately for all the needs of the District in regard to the spread of Elementary Education.

(2) The rate of Education Tax levied in the District has been raised from 14 to 17 pies in the rupee of the Land Revenue with reference to the orders in G.O.No.1500 Ms. Edn., dated 10-7-47 and from 17 pies to 24 pies in G.O.No.Mis.2564 dated 29-11-47. By this enhancement the Board derives an additional income of about Rs.42,000/-- + 1,21,300/-- = 1,63,300/-- per annum while the extra cost involved in giving effect to the revised scales of pay to the teachers is very nearly 3 lakhs. The Government have sanctioned that an additional contribution of Rs.70,000/-- should be given to Elementary Education Fund from General Account.

Credit may be allowed to be taken for a sum of Rs.4.51 lakhs out of the Arrear Toll Compensation Grant that would be sanctioned to the District Board for 1948--49. Special Grant to the extent of not less than Rs. 2 lakhs would be necessary to cover the deficit.

The Elementary Education Fund of this District Board is often times faced with deficit during the past few years and the arrear Toll Compensation Grant which is permitted to be utilised for covering the deficit, has enabled the Board to tide over a crisis, and a financial breakdown so far as Elementary Education Account is concerned. This Toll Compensation grant is badly needed for necessary improvements to roads and cannot always come to the rescue of the Elementary Education ~~Act.~~ Account.

I suggest the following proposals for the consideration of the Government and orders:

(1) The Government may consider the feasibility of cancelling the recent amendment to Sec.37 of the Elementary Education Act which took away the obligation on the part of the Government to contribute an amount equivalent to the actual collection under Education Tax. If this is done the subsidy under Section 37 of the Act will be about three lakhs, (the total anticipated receipts under Education cess for the year under report) whereas according to the amendment the equivalent contribution paid is only Rs.86,200/-- at 4½ pies rate though the rate of levy is 24 pies in the rupee. But for the amendment, the Board will have a permanent additional income of Rs. 2 lakhs.

(2) The subsidies payable under the provisio to Sec. 37 of the Act for schools opened prior to and after 1st April 1921 were evidently based not only on the number of schools and number of teachers, but also on the conditions of life then existing. It is but proper that the amounts of these subsidies are enhanced suitably according to the present day conditions. This would certainly bring in a substantial additional income to the Board. The Government may consider seriously this question and increase the rate of subsidies which stand constantly at about 2.9 lakhs for many years.

(3) The Government may also sanction a recurring grant to meet the actual expenditure incurred by the Board under "Dearness Allowance", temporarily as long as this allowance is paid.

1/2

R.L.Mani
15.12.47

Collector & Special Officer,
District Board, Coimbatore.

Gck/16/12

csc.

Kb
13/12

115400
86600
15700
215700
1950

223600
119200
10000
352800
11178
7600
371578

222650
650
160
223960

11500
3550
7000

2500
20000
200

Appendix-A.

Revised Estimate for 1947-48

Details of Receipts:

Ordinary

1. Education Tax:

Education tax collected at Rs.0-1-2 in the rupee of the land revenue and adjusted to the District Board funds by the Collector every month.

Collection for 3 months April, to June, 1947 at Rs.20,450/- per mensem. ...	61,350	
For 4 months July to October,47 at Rs.22,053/- Per mensem as per Collector's statement. ...	88,212	
Anticipated collection at the above rate of Rs.22,053/- Per mensem for the remining 5 months of the year. ...	1,10,265	
The rate of levy of Education tax has been enhanced from 14 pies to 17 pies and from 17 pies to 24 pies in the rupee from 1-7-47. Hence additional sum due as indicated in G.O.No.1500 Edn., dated 10-7-1947 and G.O No.Ms.2564 Edn., dated 29-11-1947. ...	39,000 plus 91,000	
	3,89,827	or 3,89,000

2. School fees:

Collection till the end of September, 1947. ...	1,837-11-0	
For two months approximately. ...	612	
	2,449-11-0	or 2,400

3. Other receipts:

Collection upto the end of September, 1947	371-12-0	
Anticipated collection for next 6 months. ...	370- 0-0	
	741-12-0	or 700

4. Government Grants.

(i) Under Section 37 of the Elementary Education Act. The normal ~~nominal~~ income under this head is taken credit for. ...	86,200	86,200

(ii) Under the proviso to Section 37 of the Elementary Education Act:-

(ii) Under the Proviso to Section, 37 of the Elementary Education Act:-

(a) Subsidy sanctioned in G.O.No. 925 dated 5-5-47. ..	1,02,712
(b) -do- sanctioned in G.O.No.1046 dated 20-5-47	1,94,651
	2,97,363 or 2,97,400

(iii) For basic training:-

33 teachers deputed to undergo the training in 1946-47 - Actual pay and dearness allowance drawn by them as per detailed statement enclosed with Special officer's letter Roc.No.17261/46 dated 25-9-47 to the Director of Public Instruction. .. Rs.11,944 or 11,900

(iv) Arrear Toll compensation grant as sanctioned in G.O.No.Ms 1500 dated 10-7-1947. } 4,51,000

(v) For Compulsory education:-

Actuals upto the end of September,47:-

Salaries of Masters.	10,862
Dearness allowance	7,405
Salaries of peons	72
Dearness allowance of peons	80
House Rent.	1,794-4-0
	20,213-4-0
Fixed contingencies for 134 teachers at Rs.1-8-0 per month, per teacher, for 6 months.	1,206
	21,419-4-0

The Provision made in the approved budget as per G.O.No.Ms.1500 dated 10-7-47 for the whole scheme for the year is Rs. 3,89,270/- Since six months have already elapsed and actual expenditure for the period is known, 50% of the total provision made by the Government is provided for the remaining half year.

Actuals for the I half-year.	21,419
50% of the total provision made as per G.O = 3,89,270/2	1,94,635
	2,16,054 or 2,16,000

(vi) All the teachers working under the compulsory scheme are also paid on the revised scales of pay. All are Higher Elementary Grade teachers; now paid at Rs.30/- per mensem from 1-1-1947. But the subsidy is calculated only at Rs.20/- per mensem. Hence another 50% of the actual salaries paid has to be debited to Government subsidies:-

Actuals upto the end of September, 1947
10,862

Actuals upto the end of September, 47   10,862

at Rs.10/- per mensem for 6 months   5,431

Provision for arrears for another 3 months as retrospective effect is given from 1-1-1947   2,715

Total arrears for 9 months: 8,146   or   8,000

5. Contribution from General fund.

(a) The prescribed minimum of Rs.79,396 is taken credit for. ~~as revised in~~ → 79,396 plus
(b) As revised in G.O.No.Ms.2564 Edn., dated 29-11-47 → 70,000
1,49,396

CAPITAL.

Government grants:

(1) ~~Further~~ For the supply of books and slates to poor pupils in schools in compulsory areas, a lumpsum provision of Rs.7,000/- is made on the expenditure side and this amount is taken credit for, as the entire cost is to be met from Government subsidies. .. 7,000

(2) Equipment grant - The actual amount provided in G.O.No.1500 dated 10-7-47 is taken credit; ~~as~~ indent is under preparation and purchase is expected to be made before the end of the current year. .. 35,500

(3) Construction of sheds:-

(1) Vettaikaranpudur & Anamalai (Pollachi)	4,500
(2) Alangiam - Dharapuram taluk	4,000
(3) Andiyur - Bhavani taluk	2,000
(4) Kugalur - Gobichettipalayam taluk	1,000
	11,500

The above works have either been completed or will be completed by the end of the current year. Hence provision is made and subsidy taken credit for -   11,500

(4) Public Libraries:-

With reference to G.O.No.829 dated 23-4-47, Government grant (half) has been applied for, for the public libraries at (1) Vellakinar (Coimbatore taluk) and (2) Ayyampalayam - Bhavani taluk at Rs.200/- each per year. ...   400

Appendix B.

Details of expenditure - Ordinary.

1. Staff:-

(a) District Board Educational Officer:-

Salaries:

Actuals upto end of September, 1947.	759-2-0		
For 6 months at Rs.129/- per mensem.	774		
	1533-2-0	or	1540

Dearness allowance:

Actuals till the end of September,47	135-0-0		
For 6 months next at Rs.23/- per mensem.	138-0-0		
	273-0-0	or	280

Contribution for pension:

Actuals upto 1-10-1947 ...	80-6-0		
For the coming 6 months at Rs.14/- per mensem.	84-0-0		
	164-6-0	or	170

Contribution for leave salary:-

Actuals upto 1-10-1947	89-3-0		
For the remaining 6 months of the year at Rs.15-10-0 per mensem	93-12-0		
	182-15-0	or	190

(b) Masters - Ordinary area - Salaries:-

Actuals upto the end of September,47. ..		2,90,269
For the remaining 6 months - Vide statement - 59,335 x 6	= 3,26,010	
Add for leave salary at 2½%	8,150	
		3,34,160

New schools proposed to be opened in 1947-48.
At 1 teacher for school 9 H.E.teachers.
Additional teachers proposed to be appointed. 22 ~~31~~ Higher Elementary grade. Total, 31.
-do- 2 Secondary grade.

Provision for 3 months only from 1-12-47 for 31 H.E teachers - 31 x 30 x 3 ...	2790	
For 2 secondary grade teachers 2 x 40 x 3 ...	240	
	3030	3,030
		6,27,459

Rural reconstruction schools.
25 schools at 1 teacher each

Rural Reconstruction schools.

25 schools at 1 teacher each.

For 25 teachers for 3 months. } 25 x 30 x 3 — 2,250

Add for payment of arrears of salary and advance increments to the teachers for 7 months from 1-1-1947- 50% of item ~~4(7)~~ 5(6) of Appendix A. plus additional income at enhanced rate of fees. } 1,00,500

7,30,209 or 7,30,200

Dearness allowance:-

Actuals upto the end of September,47. ... 1,74,489

For the remaining 6 months- vide statement- 31,626 x 6 -187756
Add for leave salary at 2½% — 4694
192450

New schools and additional teachers (31-H.E and 2 secondary grade)
31 x 16 x 3 - 1488)
2 x 18 x 3 - 108) — 1596

Rural reconstruction school for 25 teachers - 25 x 16 x 3 — 1200
195246 — 1,95,246
3,69,735 or 3,69,700

Masters - compulsory area -
- Salaries -

Actuals upto the end of September,'47 = 10,862.
Probable for the coming 6 months 50% of the provision made in the approved budget - $\frac{3,47,570 \times 5}{9 \times 2^*}$
*for 50%
(Devided in the ratio of 20:16 being pay and Dearness allowance) — 96,547
1,07,409 or 1,07,400

Add for payment of arrears for 9 months from 1-1-1947. — 8,000
1,15,400

Dearness allowance - (Masters- compulsory area)
Actuals upto the end of September, '47- 7405
Probable for the coming 6 months calculated on the same principle
$\frac{3,47,570 \times 4}{9 \times 2}$ = 77238
84643 or 84,600

(C) Clerks and servants. Salaries -
- Ordinary area -
Actuals upto the end of September,47. 2233
Anticipated expenditure for the next 6 months.

Rural Reconstruction schools.

25 schools at 1 teacher each.

For 25 teachers for 3 months. 25 x 30 x 3		2,250	
Add for payment of arrears of salary and advance increments to the teachers for 7 months from 1-1-1947- 50% of item ~~4(7)~~ 5(6) of Appendix A. plus additional income at enhanced rate of fees.		1,00,500	
		7,30,209	or 7,30,200
Dearness allowance:-			
Actuals upto the end of September,47 ...		1,74,489	
For the remaining 6 months- vide statement- 31,626 x 6	187756		
Add for leave salary at 2½%	4694		
	192450		
New schools and additional teachers (31-H.E and 2 secondary grade) 31 x 16 x 3 - 1488 2 x 18 x 3 - 108	1596		
Rural reconstruction school for 25 teachers - 25 x 16 x 3	1200		
	195246	1,95,246	
		3,69,735	or 3,69,700
Masters - compulsory area - - Salaries -			
Actuals upto the end of September,'47 =		10,862	
Probable for the coming 6 months 50% of the provision made in the approved budget - $\frac{3,47,570 \times 5}{9 \times 2^{*}}$ *for 50% (Devided in the ratio of 20:16 being pay and Dearness allowance)		96,547	
		1,07,409	or 1,07,400
Add for payment of arrears for 9 months from 1-1-1947.			8,000
			1,15,400
Dearness allowance - (Masters- compulsory area)			
Actuals upto the end of September, '47-		7405	
Probable for the coming 6 months calculated on the same principle $\frac{3,47,570 \times 4}{9 \times 2}$ =		77238	
		84643	or 84,600

(C) Clerks and servants. Salaries -
- Ordinary area -

Actuals upto the end of September,47.		2233	
Anticipated expenditure for the next 6 months.			

34 peons as per statement (40-6(compulsory))
at Rs.16/- per mensem for 6 months.
34 x 16 x 6 = 3264
1 additional peon proposed to be
appointed)- 1 x 16 x 3 - 48
Provision)
for 3 months.) 3312

Add for leave salary
at 2½% on 3264 - 82 3394
5627 or 5600

Dearness allowance.
Actuals upto the end of September,47 ... 2965-8-0

For 34 peons at Rs.16 per mensem
each for 6 months.
34 x 16 x 6 - 3264
Add for leave
salary at 2½% - 82
For one additional
peon to be appointed - provision for
3 months - 1 x 16 x 3 - 48

For 8 conductress at
Rs.16/- each per mensem
for 6 months. 768
4162 4162
7127-8-0 or 7100

Clerks & Servants (Compulsory area)
Salaries:-

6 peons
6x 16 x 6 576
Actuals upto the end
of September, 1947 72
648 648 or 650

Dearness allowance - compulsory area -
6 x 16 x 6 576
Actuals upto the end of
September, 1947 80
656 or 660

Clerks and servants in the office
Salaries:-
13 Lower Division clerks at
41-10-8 each per mensem for
12 months - 500 x 13 = 6500
1 Upper Division clerk at
Rs.63/- per mensem for
12 months. 756

1 Superintendent on Rs.100/-
per mensem for 12 months. 1200
1 attender for 12 months at
Rs.25-13-0 309-12-0
8765-12-0

Add for contribution to
leave salary at 1/8 1093
9858 or 10,000

Clerks and servants in the office.

Dearness allowance:

For 1 Superintendent and all the 14 clerks at Rs.18/- per mensem each for 12 months
15 x 18 x 12 ... 3250
For 1 attender 16 x 12 ... 192

3432

Add for contribution to leave salary at 1/8 429

3861 or 3860

(d) Contribution to Provident fund.
Worked at the rate of 1/16 of the total salaries paid.
Masters - ordinary area - (only for confirmed teachers) 6,24,429
" compulsory area. 1,15,400
Clerks and servants in the office. 9,840
----
16) 7,49,669
46,854 or 46,800

(e) Travelling allowance:-
(i) to Dt.Board Educational officer.
Actuals upto the end of September, 47 ... 76-6-0 Plus
For next 6 months lumpsum 423- 10-0 500

(ii) to clerks and servants:
Actuals upto the end of September, 47. .. 3-6-0
Plus for ramining 6 months Lump sum. 96-10-0 100

(iii) To Masters - Actuals upto the end of September, 1947 plus ~~Rs~~ 208
plus for remaining 6 months Lumpsum. 792 1000

(f) Gratuity:

Actuals till the end of September, '47. 165.
Probable expenditure for the next 6 months - lumpsum 1835 2000

2 Contingencies and Equipment:-
A. Contingencies:-
(i) House rent ordinary area -
Actuals upto the end of September, 47 - 17,441

Anticipated expenditure for the remaining 6 months of the year:- vide statement - 2494 x 6 - 14,964
For schools proposed to be newly opened in 1947-48 lump sum 1000
for providing additional accommodation for the 24 additional teachers proposed to be appointed lump sum.. 1000 ....

16,964 16,964

34,405

House rent for the schools proposed to be opened under the rural reconstruction scheme is provided - lumpsum 3,600

38,005 or 38,000

House rent -(compulsory area)

Actuals upto the end of September, 47.	1794	
For the coming 6 months - 50% of the provision made in the approved budget i.e 27,800÷ 2 =	13900	
	15694	or 15,700

(2) Other items:
Orderinary area.

Actuals upto the end of September, 47 =	12,394	
Probable expenditure during the next 6 months at 1056/- per mensem (vide statement)	6,336	
Money order commission at Rs.951/- per mensem (vide statement)	5,706	
For the new schools proposed to be opened-lumpsum.	200	
For 22 additional teachers-Lumpsum.	200	
For 25 Rural reconstruction schools to be opened newly (Including Money Order commission)	500	
	25,336	

Add.

For compulsory Education 50% of the provision made in the approved budget ie. 13,900/2	6,950	
	32,286	or 32,300

B. Equipment.

(1) Repairs to furniture - ordinary area-lumpsum.	5,000
(2) Supply of locks, timepieces etc., lumpsum	2,000

(3) Repairs to buildings:
The provision of Rs.50,000/- made in the approved budget is allowed to stand. 50,000

(4) Contribution to Panchayats.

The usual annual contribution to the Valparai Panchayat Board is provided. 2,700

(5) Interest on and repayment of debt - VI instalment of repayment of the loan of Rs.50,000/- sanctioned in G.O.No.1624, dated 17-10-1946 for 1947-48 6,240

(6) Advances recoverable - The provision made in the approved budget is allowed to stand - (Intended for compulsory education Scheme) 1,000

EXPENDITURE - CAPITAL.

1. Lands and buildings:
(1) Compulsory areas -

A sum of Rs.5,000/- was ~~made~~ provided in the approved budget under this head for the construction of sheds. But it is necessary to raise the provision for the payment of cost of construction of more sheds details of which are

Expenditure-Capital (cont).

details of which are shown under item (3) in Appendix A under Receipts - Capital. 11,500

(2) Ordinary area -

The amount required by the Divisional Engineers, Coimbatore and Erode under this item is 31000

Add for tender % ar 25% 8000
------- 39,000

2. (1) For the supply of furniture and apparatus for schools in the ordinary area a lump sum provision of Rs.20,000/- is made. ... 20,000/-

(ii) for ~~completely~~ compulsory area the amount provided in the approved budget is provided. ... 35,500/-

3. Supply of books and slates - ordinary area - lumpsum. ... 2,000
-do- compulsory area @ ... 7,000

@ Books have not been supplied for 46-47 and 1947-48 areas yet. Hence a larger amount is provided - lumpsum.

4. For supplying books and book cases to the two public libraries at Vellakkinar and Ayyampalayam. 400

.....

Appendix. C.

Budget for 1948-49.

Details of receipts:

(1) Education tax:

The Education tax levied at the rate of 0-1-2 (till 30-6-47) in the rupee of the land revenue, is adjusted by the collector to the District Board funds at Rs.22,053/- per mensem. The rate of tax has been raised from 14 pies to 17 pies in the rupee from Fasli 1357 and from 17 pies from 24 pies-i.e. from July, 1947. This enhancement of the rate is expected to fetch an additional income of Rs.4200/- and 10108/-. Hence credit is taken for the income of Rs.(22,053 plus 4200 plus 10108) = 36,361 per mensem, under Education Tax i.e 36,361 x 12 - 4,36,332
or 4,36,300

10108
5

10108
1444
12
12228

(2) Other Receipts:-
Actuals of 45-46 610
-do- 46-47 1260
Revised estimate 47-48 700
----
3) 2570
856 or 800

(3) Government Grants.

(3) Government Grants:-

(i) Under section 37 of the Elementary Education Act - The normal annual income under this head is taken credit for. 86,200

(ii) Under the proviso to Sectin 37 of the Act. The subsidies calculated at the rates at which they are received now; viz. Rs. 24,780/- per mensem for 12 months (the actuals for 1946-47 - 2,64,923/-) 2,97,360

(iii) For compulsory Education.

Number of teachers on 31-3-47	- 66
Number appointed till 30-9-47	- 68
Number that will be appointed before 31-3-48	-187
Number that will be appointed during 1948-49 for the extension of the scheme.	- 200 *
	621

* For 7000 children to be newly brought under instruction - at one teacher for 35 pupils=200 teachers This is the rate at which the Government calculate.

For 621 teachers. Salaries at Rs.360/- per teacher.	2,23,560	
Dearness allowance at Rs.192/- per teacher.	1,19,232	
		3,42,792 (a)

Peons.

Number already sanctioned and working.	6
Number that will be appointed in 47-48 (appointment already sanctioned)	10
Probable appointments that will be made in 48-49 (approximate)	- 9
total	25

For 25 peons. Salaries at Rs.16/- per mensem 16 x 12 x 25	- 4800	
Dearness allowance -do-	4800	
		9,600 (b)

House Rent.

Total number of pupils that would be attending the schools in the compulsory area during 48-49 -	32980
plus Vide G.O.No.1500/10-7-47)	7000
	39980

At the rate of Re.1/- per pupil (Government rate) it is 39,980 rupees. But a lumpsum provision of Rs.10,000/- is made 10,000 (c)

Fixed Contingencies.

Fixed Contingencies.

For 621 teachers at Rs.1-8-0 per teacher permensem for 12 months 3/2 x 621 x 12 = 621 x 18 = 11,178.		11,178	(d)
Total credit under government grants for compulsory Education (a plus b plus c plus d)		3,73,570	

(4) Contribution from General funds.

The prescribed minimum.	79,396.

Capital Receipts.

For Supply of books and slates to poor pupils in schools in compulsory areas.	2,000
For supply of equipment for 200 teachers at Rs.100/- per teacher (Government rate)	20,000
For construction of sheds for schools in compulsory areas.	23,000
For Public Libraries - Lumpsum	400

Appendix. D.

Expenditure - Ordinary - 1948-49.

1. Staff.

(a) District Board Educational officer.

Salaries and allowances at Rs.104 plus 25 = 129 per mensem for 12 months - 1548 or		1,600
Dearness allowance at Rs.23/- per mensem for 12 months - 276 or		300
Pensionary contribution at Rs.14/- ~~from~~ per mensem for 12 months - 168	or	200
Leave salary contribution at Rs.14-10-0 per mensem for 12 months - 175-8-0	or	200

(b) Masters - Ordinary area -

Salaries of masters - ordinary area (Vide statement)		
Masters - 59,335 x 12 -	7,12,020	
P.V. 2 610 x 12	7,320	
	7,19,340	
Increments (Vide statement) 2211 x 12 -	26,532	
	7,45,872	
Add for leave salary at 2½%	18,647	7,64,519

Additional teachers.

Proposals are pending for the opening of 33 new schools during the year - At

Additional teachers.

Proposals are pending for the opening of 33 new schools during the year. At the rate of 2 teachers for each school - Number of teachers ~~66.~~ 66

Proposals for the appointment of additional teachers are also pending to the extent of 2 Secondary grade and 21 H.E. teacher. ~~21/87~~ 21 / 87

The 2 secondary grade ~~pmt~~ and 87 H.E teachers -

For 2 secondary grade teachers -
2 x 40 x 12 - 960
For 87 H.E teacher 87 x 30 x 12 - 31,320
32,280
Add for leave salary at 2½% 807
33,087
7,97,606

Masters in Rural Reconstruction schools - 25.
Salaries for 2 teachers in each school - 50 x 30 x 12 - 18,000
Add for leave salary at 2½% 450
18,450 18,450
8,16,056
or 8,16,100

Dearness allowance of Masters - ordinary area.
(Vide statement)
Masters - 31,626 x 12 - 379512
Prevocational Instruct~~xx xmx~~ors 320 x 12 - 3840
383,352
Add for leave salary at 2½% 9584
392936

For additional teachers.

2 Secondary grade - 2 x 18 x 12 = 432
87, H.E - 87 x 16x 12 16704
17,136

Add for leave salary (Dearness allowance) at 2½% 428
17,564 - 17,564

Masters in Rural Reconstruction School.

Dearness allowance. 50 x 16 x 12. 9600
Leave salary (Dearness allowance) at 2½% 240
9840
9,840
4,20,340 or 4,20,400

Masters - Compulsory areas -

Salaries - The Actual provision made under this head on the Receipts side Vide item (3) - (iii) (a) - 2,23,600

Dearness allowance -do -do- 1,19,200

(C) Clerks and Servants - Ordinary area.

Salaries - Vide statement - 480 x 12 - 5760
Add for leave salary at 2½% 144
For 1 additional peon 192
6096

For 8 conductress 8 x 5 x 12 480
6576 or 6,600

Dearness allowance.

(Vide statement) -512 x 12 6144
for 1 additional peon 16 x 12 192
6336
Add for leave salary at 2½% 158
6494
For 8 conductress at Rs.16/- per mensem each 8 x16x12 1536
8030 or 8,000

Clerks and Servants - compulsory area -

Salaries -
Actuals credit taken on the Receipts side under Government grant is provided - vide item (3) (iii) (b) 4800

Dearness allowance -do- -do- 4800

Clerks and servants (in the office).

Contribution towards the salaries and allowances of clerks etc., working in the Elementary Education section -
Present Staff: 1 Superintendent, 13 Lower Division clerks, 1 Upper Division clerk and 1 attender.

Since the number of teachers will increase on the appointment of additional teachers and opening of new schools one additional clerk (Lower Division clerk) would be necessary; suitable permission is made for this additional clerk also.

Contribution towards the salaries of 14 lower Division clerks at Rs.41-10-0 each per month for 12 months - 41-10-0 x 12 x 14 ... 7000
1 Upper Division clerk at Rs.63/- per mensem 63 x 12 736
1 Superintendent at Rs.100/- per mensem 1200
1 Attender on Rs.25-13-0 per mensem 310
9246
Add contribution to leave salary at 1/8 1156
10402

B.F. 10402

Dearness allowance:

1 Superintendent and 15 clerks at Rs.18/- per mensem - 16 x 18 x 12 - 3456
1 Attender for 12 months 12 x 16 192
3648

Add contribution to lease salary at 1/8 456
4104 - 4104
14506 or 14,500

(d) Contribution to Provident fund:-

At 1/16 of the total ~~xx~~ salaries paid:-
Masters - Ordinary area - 7,64,519
Compulsory area - 2,23,600
Clerks and servants in the office. 10,400
16)9,98,519
62,407 or
Lumpsum. - - - - - - - - - - - 50,000

(e) Travelling allowance:

(i) Dt.Board Educational officer. Lumpsum. 500

(ii) Clerks and servants. lumpsum. 100

(iii) Masters - lumpsum. 1,000

(f) Gratuity:- Lumpsum. 2,000

2. Contingencies and Equipment.

A. Contingencies.
1. House rent.
Ordinary area:-

(Vide statement) - 2494 x 12 - 29928
For new schools to be opened in 47-48. lumpsum. .. 2000

For new schools to be opened in 48-49. lumpsum. .. 5000

For providing additional accommodation for 24 (47-48) plus 23 (48-49) additional teachers - lumpsum. 3000
39928 or 40,000

Compulsory area.

Actual amount taken credit for on the receipt side under Government Grant is provided-vide item (3) (iii) -(C)- 10,000

2. Other items.

(Vide statement)
1056 x 12 - 12,672
Money order commission (as per statement)
951 x 12 - 11,412

For [illegible] xxh new schools 47-48 -
.. 200

Other items cont.

For new schools 48-49. 500

For additional teachers. lumpsum. 500

For 25 Rural Reconstruction Schools. Lumpsum. 500

25,784

Add for compulsory schools - the actual amount tekan credit for on the receipts side - vide item (3) (iii) -(d)- 11,178

36,962 or 37,000

B. Equipment - ordinary area -

1. Repairs to furniture-Lumpsum. 3,000

2. Supply of locks, timepieces etc. 1,000

3. Repairs to Buildings.

The provision asked for by the Divisional Engineers for 1948-49 is

Coimbatore - 28,400
Erode - 26,195

54,595.

But a lumpsum provision is made 42,000

4. Contribution to Panchayats.

The usual annual contribution to the Valparai Panchayat Board is provided. 2,700

5. Interest on and repayment of debt.
VII instalment of repayment of loan of Rs.50,000/- sanctioned in G.O No. 1624, dated 17-10-1941 - for 1948-49 6240

Expenditure (Capital)

1. Land and buildings.

Ordinary area - The actual amount required by the Divisional Engineers for 1948-49 is ~~pro- vided.~~ ... Rs. 87,474 65,000*

* But ~~xx~~ a lumpsum provision of Rs.65,000 was made/

Compulsory area.

Construction of sheds at 23 places as per proposals of the Educational authorities at Rs.1000/- per shed as per credit taken for Government Grant. 23,000

2. Equipment.
1. Furniture and apparatus - compulsory area
Amount taken credit for on the receipt side under Government grant. 20,000

Ordinary area - lumpsum. 5,000
(Since large provision is made in Revised estimate for 1947-48)

2. Supply of books and slates - Ordindary area — lumpsum.	1000
Compulsory area - Actual amount taken credit for - under Government grants	2000
3. Public Libraries - Lumpsum.	400

1/2

15.12.47

Collector & Special officer,
District Board,
Coimbatore.

Seek
1612

sgk/xxxxx.

13/12

S.No.	Name of Taluk.	No. of Schools.	Number of Teachers.						Number of peons.	Number of conductresses.	Salaries of Masters.
			Secondary Grade.	Higher Elementary Grade.	Lower Elementary Grade.	Pre Vocational Instructors.		T o t a l.			
						Full time	Part time				
1.	Avanashi	45	8	117	6	1	..	132	1	2	3064
2.	Bhavani	42	13	119	14	3	..	149	4	..	4591
3.	Coimbatore	70	29	297	28	6	..	360	7	..	10124
4.	Dharapuram	54	5	120	..	1	..	126	1	..	3904
5.	Erode c.	69	15	183	21	1	..	220	5	..	6242
6.	Gobichettipalayam	69	19	210	4	4	..	237	5	1	7372
7.	Kollegal.	72	18	148	8	5	..	179	4	3	4990
8.	Palldam .	78	10	164	11	..	..	185	1	2	5688
9.	Pollachi.	70	11	183	10	2	..	206	6	..	6201
10.	Udamalpet	70	13	152	..	2	..	167	..	..	5059
11.	Muslim Schools	31	1	61	9	1	..	72	..	..	2099
12.	Compulsory Education	..	4	118	3	..	..	125	6	..	3738
		670	146	1872	114	26	..	2158	40	8	63073

S.No.	Name of Taluk.		Salaries of Pre Vocational Instructors.	Dearness allowance of Pre-Vocational Instructors.	Salaries of peons.	Dearness allowance of peons.	Salaries of conductresses.	Dearness allowance of conductresses.	House Rent.	Increments.	Contingencies., and other items	Money Order commission.
1.	Avanashi	140	30	16	26	32	10	32	134-4	123	74--2	71--0--0
2.	Bhavani	562	70	32	64	64	..	..	116-8	181	69-12	77-12--0
3.	Coimbatore	198	150	80	80	80	..	..	364-5	395	132--4	92--8--0
4.	Dharapuram	330	30	16	16	16	..	..	209-10	149	68-10	67-14--0
5.	Erode c.	368	30	16	80	80	..	..	358-12	245	107--6	103-12--0
6.	Gobichettipalayam	370	80	64	64	64	5	16	255-11	278	107--4	108-10--0
7.	Kollegal.	393	130	64	46	64	15	48	285-11	194	122--6	65--0--0
8.	Palldam .	114	..	..	16	16	10	32	169--4	193	117--0	91-12--0
9.	Pollachi.	275	40	16	88	96	..	..	245--8	210	98--4	102--4--0
10.	Udamalpet	322	40	16	..	..	..	..	243-14	173	88--4	105--0--0
11.	Muslim Schools	154	10	..	..	..	..	..	150-15	70	36--6	35--6--0
12.	Compulsory Education	1072	..	..	96-8	96	..	..	378--8	149	34--4	29-14--0
		~~610~~ 33398	~~520~~ 610	320	576-8	608	40	128	2872-14	2360	1055-14	950-12--0

Rhuhman
15.12.47
Collector & Special Officer.

1/2

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16/12

Kh
9/12

esc.

1. Number of schools on the date of submission of the budget with the hightest standard upto which they teach.

8th	7th	6th	5th	4th	3rd	2nd	1st
38	1	3	611	8	6	3	-

Total = 670.

2. Number of schools proposed to be opened during the ensuing year. — 33

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 scales of pay in force and the number of teachers in each scale.

Grade & Scale of pay.	No. of teachers.
(a) Secondary Grade - Trained. 40-1½-55-2-75	146
(b) Higher Elementary Grade - Trained. 30--1--45	1872
(c) Lower Elementary Grade - Trained 23--1--33	114
(d) Prevocational Instructors.	
(i) Full Time 30-1-45	26
(ii) Part time Rs.100/- per year	--

4. Number of additional teachers proposed to be employed

(i) In the existing schools	200
(ii) In the schools to be opened during ensuing year	200

5. If the pay of the teachers is to be revised the total number of teachers whose pay will be affected showing the proposed scale of pay and the excess provision made for the purpose. — Nil.

15.12.47
Collector & Special Officer.

1612

esc.

9/12

146×4×12
584 = 7008
2012×3×12
6036
72432
79

(6)

36

Extract of para 7 of L.A. Dept. note in the file relating to Budget Estimate - 1948-49 - Coimbatore Dt. Board.

L.A.Dept.(Bud.I).

x x x x

x x x x

7. Contribution to Elementary education account.-

The contribution agreed to in 1942-43 was Rs. 79,396. In the E.E. budget for 1947-48 and in the orders giving effect to revised scales of pay to Ely. Education staff the rate of Edn. tax was raised to 24 pies, a contribution of Rs. 1,49,396 from General funds and Rs. 4.51 lakhs from the arrear toll compensation sanctioned in the current year was approved. In the E.E. budget for 1947-48 the above orders have been given effect to and the E.E. budget for 1947-48 as prepared by the Board closes with a balance of Rs. 54,433. The contribution of Rs. 1,49,396 from General funds may therefore be reduced by Rs. 54,433 in 1947-48 and ~~a~~ restricted to Rs. 94,963. In 1948-49 the usual contribution from General Funds only, viz., Rs. 79,396, is provided and the E.E. budget closes with a deficit of Rs. 5,58,781. This deficit will be increased to Rs. 6,13,214/- if the contribution in 1947-48 is reduced by Rs. 54,433. The E.E. account works at a deficit of ~~Rs.5,13~~ Rs. 6,13,214/-. The deficit in 1948-49 cannot be met from th arrear toll compensation grant of Rs. 4,89,722/- as the Genera account closes with a large deficit. The deficit will have to be met by retrenchment in expenditure and by Govt. grant. As no A.T.C. will be available from 1949-50 onwards, the E.& P.H. Deptt. may be requested to take steps to make the accour self-supporting from 1948-49 onwards. Pending the issue of orders on the E.E. budget for 1948-49 the contribution from the General to the E.E. fund in 1948-49 may be restricted to Rs. 79,396/-.

Yes. Further enhancement of ~~Edn~~ Edn.tax will have to be thought of, if retrenchment is not possible.
R.D.P.

Yes.
R.D.P.

xx xx

x

xx xx xx

R.D.P.,
13-3-48.
Secretary, L.A.Deptt.

L.A.u.o.No.48191-1/Bud.I/48
13-3-48.

/True extract/

E.& P.H.

40/224

③⑦ 68

E&P.H. (SB)

T. M.

From

The Assistant Secretary to govt,
Education and P. H. Dept.,
~~Ft~~ Fort St. George,
Madras.

To

The D.P.I,
Madras.

issued
BD
21-4-48.

Sub:- E.E. fund - B.F. for 1948-49 - Dt. Bd, Coimbatore.

Plc f.

Ref: ~~letter from the D.P.I R.O.P. No. 20-B3/47-48 dated 2.3.48.~~ your letter R.O.P. No. 20 B3/47-48 dated 2.3.48.

Please send the original or a copy of the letter ~~Re~~ No. 25088-E1/48 ~~R.O.P. 20-B3/47-48 dated 2.3.48~~ dated ~~2.3.48~~ 19.12.47

19/4/48

of the Spl. Officer, Dt. Bd., Coimbatore ~~as a copy of it~~.
as the same has not been received with your
letter cited.

30.4.

Peahotage

B2 71 (38)

C.F. 30.

EDUCATION **DEPARTMENT.**

Received ....19 . *Registered*..........19 .

ASST. SECRETARY TO GOVERNMENT
2[illegible] APR 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Subject.

ELEMENTARY EDUCATION FUND - Budget Estimate for 1948-49 - District Board, Coimbatore.

31400

ENCLOSURES.	
No.	
Spare copies	

R.O.P. No. 20-B.3/47-48

Station Madras, *Dated the* 24------4-------1948.

From (Name) SRI D.S. REDDI, M.A. (Oxon).

(Designation) Director of Public Instruction, Madras

To The Secretary to the Government of Madras,

Education and Public Health Department.

Sir,

Ref: T.M. of Government dated 21-4-1948.

I enclose herewith a copy of letter from the Special Officer, District Board, Coimbatore RC.No.25088-E.1/47 dated 19-12-1947 as desired.

VRR 27/4

for Director of Public Instruction.

RVR 27/4/-

3 27/4

P.T.O.

72

Copy of letter ROC.25088-E.1/47 dated 19-12-47 of the Special Officer, District Board, Coimbatore to the Director of Public Instruction, Madras.

Budget - Revised Estimate for 1947-48 and Budget Estimate for 1948-49 - Elementary Education Fund account - Coimbatore District Board - Submitted.

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

I forward herewith the Revised Budget Estimate for 1947-48 and the budget estimate for 1948-49 of the Elementary Education Fund account of the Coimbatore District Board, together with all the prescribed enclosures in duplicate.

A copy of the District Board Resolution No.932, dated 1-12-1947 sanctioning the budget is also enclosed.

(TRUE COPY)

28/4

for Director of Public Instruction.

27/4

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(39) 73

Office of the
Director of Public Instruction,
Madras:

Endorsement RC.No.20/B.3/47-48 dated the 23rd August 1948.

***

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

SUB:- District Board, Coimbatore - Revised Budget for 1947--48 and Budget Estimate for 1948-49.

REF:- Letter RC.No.25088/E.2/47 dated 10th Aug.48 of the Special Officer, District Board, Coimbatore.

64747

Kindly furnish me with the orders of Government passed if any, on the revised budget estimate for 1947--48 and the Budget Estimate for 1948--49 of the Elementary Education Fund of this District Board submitted through you with my letter referred to above.

I have not so far received any orders.

Copy submitted.

2. The revised estimate for 1947--48 and the budget for 1948--49 were submitted with this office R.O.P.No.20/B.3/47-48 dated 2nd March 1948.

3. A copy of the letter RC.No.250/F.8/E.1/47 dated the 19th December 1947 was submitted to Government on 24th April 1948 with reference to the telephonic message dated 19.4.48.

30/8

for Director of Public Instruction.

To
The Secretary to Government,
Education and P.H.Department.

30/8

E&P.H. deptt.

Sub:- B.E. – 1948–49 – E.E. fund – Dt. Bd., Coimbatore – Orders passed.

Ref:- ~~E.F.~~ From the D.P.I. No. R.O.C. 20–B3/47–48 dated 2.3.48.

Order Ms. No. 2707 Edn. dated 2.11.48

The B.E. for 19 48–49 of the E.E. fund of the Dt. Bd., Coimbatore is approved subject to the remarks that a sum of Rs. 5.28 lakhs should be adjusted to the E.E. fund this year (from out of the A.T.C. grant sanctioned to the Dt. Bd.; ~~this year~~.

2. The Spl. officer is requested to report the actual closing balance on 31.3.48 in the E.E. fund accs. (The question ~~whether there will be a~~ as to how the deficit at the end of 1948–49 if there be any ~~and if so, how it should~~ be avoided will be decided on receipt of the ~~above~~ report by [illegible]

S/27.10.48. ~~Dy~~ 27.10.48

B[illegible] 28/10/48

5/ 2/11

pic f.

pp 4, 6 & 8 NF

To

The Spl. officer, Dt. Bd., Coimbatore. ✓

The D.P.I., ✓

The Examiner of L.F. Accts., ✓

The L.A. deptt. ✓

Desp 8/XI

B2 (41)

C.F. 32

In reply, please quote number, date and short title.*

LOCAL ADMINISTRATION DEPARTMENT.

*Received*________ *Registered*________

From (Name) F.W.A. Morris, Esq.,O.B.E.,I.C.S.,

(Designation) Collector and Special officer, Dist.Board,

Post Box______, (Station) COIMBATORE.

*Telegraphic Address*________

ASST. SECRETARY TO GOVERNMENT
19 NOV 1948
EDUCATION AND PUBLIC HEALTH DEPT.

85957

To

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

Roc No. 25088/E2/47, dated 16--11--1948.

Sir,

Sub: Budget estimate--1948--49--Elementary education fund--District Board--Coimbatore--information--furnished.

-----

25 c/f (P) Ref: G.O.Ms.No.2707, Education, dated 2--11--48.

ENCLOSURES______

SPARE COPIES______

The actual closing balance of the Elementary Education fund of the District Board on 31-3-48 is Rs 98111-7-7.

17/11
FOR SPECIAL OFFICER. DIST. BOARD.

CVS/17.11

RR 19/11

E&P.H(B2)

(D)

G.O. No. 2707 Edn. dated 2.11.48 has been put up in another file and sent to Finance on 30.11.48. This may lie over till the return of the file.

9
4.12.48

6/12/48

9
~~9~~/11/48

Assuming that the E.E. fund of the D.t. Bd., Coimbatore would ~~operat~~ open with a ~~nil~~ nil balance on 1.4.48, it was expected ~~that~~ the E.E. fund will close with a deficit of Rs 75000 at the end of 1948-49. Now the Spl. Officer in his letter ~~[illegible]~~ reports ~~that~~ the E.E. fund closed with a surplus balance of Rs. 98,111. In the circumstances there will be no deficit at the end of 48-49. This may be filed with G.O. No 2707 Edn. dated 2.11.48

(D)

The question raised by the enhancement of the rate of E.E. tax need not also be considered now..

9
13.12.48

13/12/48

16/12/48

Notes

42

Edn. & P.H.(B2).

Subj:- Elementary Edn. Fund - Dt. Board, Coimbatore - Budget Estimate for 1948-49.

Ref:- From the D.P.I., R.O.P. 20-B3/47-48 dated 2-3-48.

----

p1.2 c.f

The D.P.I., forwarded with his remarks the revised estimate for the year 1947-48 and the B.E. for 1948-49 of the ele. edn. fund under the control of the Dt. Board, Coimbatore. The estimates are examined below:-

A 7-65 c.f

2. Provision has been made both in the R.E. and in the B.E. for expenditure connected with the scheme of compulsory ele. education, and credit has been taken for a subsidy from Provl. Funds towards the cost of the scheme. The adequacy of the provision made is examined in para 7 below.

p9 c.f

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

p85 c.f (A)
p11 c.f
p15 c.f

		B.E. 47-48 as sanctioned.	R.E.1947-48.	B R.E. 1948-49.
		Rs.	Rs.	Rs.
Opening balance.		Nil.	1,27,679	54,433
Receipts.	..	11,99,056	13,09,259	9,00,056
Charges:-	Ordinary.	11,45,500	13,21,505	14,42,270
	Capital.	53,060	61,000	71,000
Closing balance.		496	54,433	- 5,58,781

No subsidy was paid for d.a. in 1947-48

4. R.E. for 47-48:

p9 c.f

Receipts.- Provision has been made for the payment of contribution of Rs. 1,49,396/- from Genl. funds to the E.E. fund as ordered by Govt. With this contribution the R.E. closes with a balance of Rs. 54,433/-. In the file dealing with the Genl. fund budget, the L.A. Dept. have suggested that the contribution may be limited to Rs. 94,963/-, thereby leaving a nil balance at the end of 1947-48. In view of the fact that the Board has been asked to adjust the entire A.T.C. grant to the E.E. fund, the suggestion of L.A. may be accepted.

p67 c.f—

Expenditure.- Provision has been made in the R.E. for the payment of salaries to teachers on the ~~revision~~ revised scales of pay.

2/

5. Budget for 48-49:-

Receipts.- No remarks.

Charges:- The details of the provision made under several heads are given in the statement appended to the Budget.

6. The Budget framed by the Dt. Bd. closes with a deficit of Rs. 5,58,781/-. With reference to the proposal of L.A. to reduce the contribution from Genl. funds made in 1947-48, the deficit will increase to Rs. 6,13,214/-. L.A. Dept. have noted in the file dealing with the Genl. funds Budget that neither the contribution from the Genl. funds can be increased nor can any portion of the A.T.C. grant be utilized for meeting the deficit in the E.E. fund account. The large deficit is due to the fact that the Bd. has been put to an expenditure of Rs. 4.20 lakhs on the grant of dearness allowance to teachers. It appears that a subsidy should be paid from Provl. funds towards the entire expenditure.⊗ // Even then, there may be a deficit of Rs. 1.93 lakhs. Perhaps the rate of education tax may be enhanced to meet the deficit or the Board may be asked to retrench the expenditure by closing schools, by abolition of superfluous posts of teachers, etc. One pie of tax will bring in an additional income of Rs.18,000/- a year. If the deficit should be avoided by increase in the rate of education tax, the tax should be raised by 10 pies. It may be noted that the tax has been raised to 24 pies. For orders.

D

3 | 4.20
1.40
2.80

⊗ It is usual for Govt to sanction a subsidy equal to 2/3 of the deficit anticipated on account of the payment of d.a. in advance and determine the need for the payment of the balance after the actual closing balance for 1947-48 is known. The advance subsidy payable is Rs 2.8 lakhs. For orders whether the advance subsidy may be sanctioned now.

We may direct the tax to be raised by 10 pies.

R

7. Compulsory ele. education:

R.E. for 47-48.- Details of the actual expenditure incurred have been called for from Dt. Boards. Special steps will be taken to settle the accounts with reference to the recommendations of the D.P.I. In the circumstances, there is no need to examine the provision made in the R.E.

B.E. for 48-49: Inasmuch as the entire expenditure connected with the scheme is met from Provl. Funds, the provision made in the B.E. may be tentatively allowed. It may be noted that the Govt. have decided not to extend the scheme of compulsory ele. edn. in the current year.

---

(43)

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, Coimbatore, will be about Rs. 79000/- leaving out of account the teachers employed under the scheme of compulsory ele. education. (In the case of teachers employed under that Scheme, the addl. expenditure on account of the grant of dearness allowance will be met from Provl. Funds). It is not clear whether the entire expenditure on account of the grant of D.A. 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.

9. The file may be sent to L.A. and Finance for remarks.

Rh
26.4.48.

3o/4/48

3/5
L.A.
Fin.

LOCAL ADMINISTRATION DEPT.
17709
1 MAY 1948
SECRETARIAT, MADRAS

E&P.H. U.O. No. 17800 3133/48-1
30.4.48.

Local Admn.Deptt.
'D'

E.&.P.H.notes above on the R.E.for 1947-48 and B.E. for 1948-49 of the Elementary Education Fund of the Coimbatore District Board may be perused.

2. The question is what subsidy should be paid to the District Board to meet the cost of dearness allowance paid to Elementary Education staff and by what rate, the Education Tax should be raised to meet the deficit in the Ele.Edun.Fund for 1948-49. E.& P.H. proposes to give an advance subsidy of Rs 3.8 lakhs to meet the cost of dearness allowance and to ask the District Board to raise the rate of Education Tax from 24 to 34 pies.

XxInxparax6xofxEx&PxH.

P.T.O.

3. X in para.6 of E.& P.H.note.- The actual position is that this department have permitted the District Board to adjust the entire Arrear Toll Compensation for 1948-49 (Rs 4.9 lakhs) and Rs 38,000 relating to 1947-8 to the Elementary Education Account vide para.12 of G.O.No.701/L.A, dated 12-4-1948 and 'T' in the notes at p.333 of the G.O.

p. 2 above

Q 326

~~4 Para.8 of E.& P.H. note:- The correct principle to apply is that the same policy should be followed both for payment of dearness allowance at the original and the increased rates. In this view the Board would be eligible for a subsidy towards the sum of Rs.79,000/- representing the cost on account of the increased rate of dearness allowance admissible to Govt. servants.~~

p. 3 above

4 ~~5~~ After taking into account the credit from Arrear Toll Compensation ~~and the additional dearness allowance referred to above~~, the deficit in the B.E. for 1948-49 will be as shown below:-

para 6 p 2 above

Estimated deficit - Rs 6.13 lakhs.

~~Add additional dearness allowance .79~~

para 8 p 3

~~6.92 lakhs.~~

Deduct - Arrear Toll Compensations mentioned in para 3 above ~~4.9~~ ,, Rs 5.28 laks

~~Deficit. 2.02 lakhs~~ ~~2.23~~ ~~1.33~~

~~Subsidy payable at 2/3 of the deficit due to payment of dearness allowance.~~ ~~1.35 lakhs~~

Net Deficit ——— Rs 0.85 lakh

$$\begin{array}{r} 6.13 \\ -5.28 \\ \hline 0.85 \end{array}$$

~~6~~ ~~This department may agree to subsidy being paid on the above basis and to the enhancement of Education Tax by 10 pies as proposed by E.& P.H. File may be passed on to Finance Department.~~

✓ E&P H dy's note against para 6 on p 2 above

The question of enhanced d.a at Govt rates is separately under consideration. Leaving the extra cost on this acct out of acct, the net deficit in 1948-9 is only Rs 0.85 lakh as shown above. A

Me 5.5.48

A

44

T

The rate of edn tax may be increased by six pies only and the S.O asked to avoid a deficit both in the Ely Edn Fd and the Genl Fd by postponing capl expre provided for ~~from~~ under Genl Acct from ordy. revenues in the current year.

8.5.48

7/5/48

L.A. u.o No 14409-1 D/48
8.5.48

8.5.48

ASST. SECRETARY TO GOVT. FINANCE DEPARTMENT
36227
10 MAY 1948

Fin.

Fin (Exp.A)

Please see the notes on pp 1-5 above.

E & P.H. proposed to sanction ~~an advance~~ subsidy of Rs 3.8⊙ lakhs to the Coimbatore Dt. Bd. towards the anticipated deficit in its E.E. Fund account in the current year ~~and~~ to raise the edn. tax by 10* pies. The advance subsidy was proposed because it was thought that the a.t.c. grant for 1947-8 and 1948-9 could not be adjusted to the E.E. account. L.A have agreed to the utilisation of the entire a.t.c. grant towards the deficit in the E.E. Fund. Therefore the estimated net deficit is reduced to Rs 85,000/- L.A have proposed that to avoid this deficit, the rate of edn. tax need be raised ~~to~~ by six pies only instead of by 10 pies as proposed by E&PH.

(⊙ This should be 2.80 lakhs @ 2/3 of 4.20 lakhs)

(* from 24 to 34 pies)

~~[illegible] what [illegible] It is not known what the expr on account of the grant of enhanced d.a.~~ at Govt. rates ~~will be~~ is estimated at R 79,000. It seems necessary ~~[illegible]~~ to provide funds for this expr. also if it is decided to sanction the enhanced rate to employees of local bodies. The proposal of L.A. to raise the edn. tax ~~[illegible]~~ by 6 pies leaves out of account this expr. The enhanced rate ~~of~~ proposed by L.A. may be agreed to in this deptt for the present ~~[illegible]~~ ~~with the remark that with refce to 'A' above~~, E&PH will no doubt consider the necessity for ~~possibility of~~ enhancing the rate further if it is decided to allow enhanced rates of d.a. to local bodies.

P

14.5.48

~~without~~ as otherwise a subsidy will ~~have to be payable~~ may have to be paid from provl. fund towards this expr. — cf. K on page 3 above. ~~on account of the grant of revised rates of D.A.~~

14.5.48 ~~ADS~~ 14/5/48 ESPA

5.48

Fin. w. 36227 Exp. A/48-1
14.5.48

E & P.H (B2)

ASST. SECRETARY TO GOVERNMENT
15 MAY 1948
EDUCATION AND PUBLIC HEALTH DEPT.
26004

When the budget of the Dt. Bd., Coimbatore was examined last month it was anticipated that there will be a deficit of Rs. 6.13 lakhs at the end of 48-49. Assuming that a subsidy ~~will~~ would be paid from provincial funds to cover the entire expenditure (of 4.20 lakhs) on Dearness allowance to teachers, it was suggested that the rate of education tax may be raised by 10 pies to meet the remaining deficit of Rs. 1.93 lakhs. From the L.A. deptt's note it will be seen that a sum of Rs. 5.28 lakhs is available for adjustment to the E.F. fund out of the arrear toll compensation grant sanctioned to the Dt. Bd., In the circumstances, the deficit at the end of 48-49 will be reduced to Rs. 85000. The L.A. deptt. suggest that the rate of education tax may be raised by 6 pies to meet this deficit. The Finance deptt. have tentatively agreed to the L.A. deptt's view.

p 2 ante

p 4 ante

p 5 ante

2. Submitted that the suggestion of raising the rate of edn. tax was made by this deptt., on the assumption that a subsidy of Rs. 4.23 lakhs ~~will~~ would be paid from provincial funds towards the cost of Dearness allowance. Now that a major ~~portion~~ of this deficit can be avoided by the adjustment of the A.T.C. grant the question of enhancement of tax ~~may~~ need not ~~be~~ perhaps be considered now. A subsidy may be paid towards the deficit of Rs. 85000. The amount actually payable will be determined after ~~1948-49~~ the closing balance for 1947-48 is known.

B

A

(B envisages a subsidy of 4.20 lakhs originally proposed).

3. For orders whether the rate of edn. tax should be now

Not necy, if Fin. agree

raised by 6 pies as suggested by L.A.

L.A. & Finance may see again

B 25.5. 27/5/48

RM 27/5/48

27/5/48 LA

E & P.H. U.O. 17003 B2/48-2
~~27~~ 28.5.48

SECRETARY TO GOVERNMENT
29 MAY 1948
21844
LOCAL ADMINISTRATION DEPT.

L.A. U.O. No. 21844-1 D/48.
31-5-48

LA Dept

This dept may agree with the proposals of E&PH at pages 6-7 above.

RM 29.5.48 Secy FIN.

29.5.48

ASST. SECRETARY TO GOVERNMENT
41362
1 JUN 1948
FINANCE DEPARTMENT
A

Fin (Exp-A)

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

The subsequent notes of E&H may be perused. E&P.H suggest that as the amount of deficit anticipated is only Rs 85,000/-, the edn. tax need not be raised, and that ~~that~~ a subsidy to cover this deficit may be paid from provl. funds.

The underlying principle regarding the grant of these subsidies is that the Govt go to the rescue of the local body concerned only when the latter is unable to bear the expr. on D.A. from its own resources. From the previous notes of E&P.H on pp 1-3 above, it will be seen that it is possible to raise the rate of tax ~~[illegible]~~ in order to meet the extra expenditure. The fact that the amount involved is small will not be ~~[illegible]~~ a justification for the Govt. giving a subsidy when the local body can find funds by imposing the Education tax. Fin. may suggest that steps ~~[illegible]~~ should be taken to increase the Education tax to a suitable extent, if not by 6 pies or more, to avoid

56/48

~~the~~ a deficit at the end of 1948-9.

urge to

If E&PH press for the sanction of a subsidy now, without resorting to increased taxation, they may be requested to obtain orders of in circulation including H.M.(Fin)

56.48

5.6.48

56.48

A.A.S.

7/6/48

Fin U.O. 41362 EA-1

7.6.48

42578

E&P.H. (B2)

The file deals with the E. E. fund budget of the Dt. Bd., Coimbatore for 1948-49. It has been estimated that there would be a deficit of Rs. 6.13 lakhs at the end of the current year. The deficit is mainly due to the expenditure of Rs. 4.20 lakhs on the grant of D.A. to teachors. The L.A. deptt. have noted that a sum of Rs. 5.28 lakhs can be adjusted out of the A.T.C. grant. There may still be a deficit of Rs. 85000. The question to be considered is how this deficit should be met. The Dt. Bd. is eligible for a subsidy towards this deficit as the deficit is due to the expenditure on D.A. The Finance deptt however suggest that the rate of edn. tax may be suitably raised. It may be pointed out that the practice has ~~ordinarily~~ been not to enhance the rate of edn. tax after 1944, for meeting the cost of D.A. (During 1944, the tax was raised to provide funds for the grant of D.A.)

In a few cases the rates of tax were raised for meeting the cost of D.A. even after 1944 but in all these cases the enhancement was up to ~~or within~~ the conventional maximum then adopted. Every year subsidies were paid to local bodies towards the expenditure on D.A. up to the deficit anticipated after taking into account the amount available for transfer from the general funds.

In other words, we have acted on the principle that we decide the question of subsidy on the level of taxation as it. Now before the recent enhancements advised in connection with revision of pay, enhancements up to certain maximum had always been advised in all cases where it was necessary in connection with the payment of d.a.; and we have been paying subsidies only above that level accordingly.

Para 5, p54C-47 (1)

Para 2, p56C-47 (2)

2. In the case of the Dt. Bd., Coimbatore, the rate of edn. tax was 12 pies till 1.7.44. In 1944, the tax was raised to 14 pies (the conventional maximum for the D.t. Bd.) to provide funds for the grant of D.A. The tax was not raised subsequently, till July 1947. In July 1947, the rate was raised by 3 pies and in November, 1947 by 7 more pies to enable the Dt. Bd., to meet the additional expenditure on the revision of scales of pay of teachers.

3. In view of the procedure followed in the past the proposal of Finance ~~to raise the~~ that the tax should be raised ~~even~~ beyond the conventional maximum for meeting the deficit on account of D.A. is a departure from the existing practice. Finance may be asked to reconsider their views.

4. The file may again be sent to Finance for remarks.

13.7.48.

16/7/48

14/7/48

E&P.H.O.O.

17003 B2/48-3

17.7.48.

ADDITIONAL DEPUTY SECRETARY
51735 EA
17 JUL 1948
FINANCE DEPARTMENT

D on p 2 above

9 - EA (46)

Finance (Exp.-A) Deptt.

(Last Finance note on pp.7-8 above).

The further note of E & P.H. on pp.8-9 above may be perused.

2. When the Elementary Education Budget of the Coimbatore District Board for 1948-9 was originally examined, it was ~~found~~ anticipated that there would be a deficit of Rs. 6.13 lakhs at the end of 1948-9. Assuming

pto.

that a subsidy of Rs. 4.20 lakhs representing the expenditure on the payment of dearness allowance ~~will~~ would be paid from provincial funds, E.P.H. proposed that the rate of education tax may be raised by 10 pies (i.e. from 24 pies to 34 pies) in order to wipe off the resulting deficit. The L.A. Deptt., however, agreed to set off Rs.5.28 lakhs out of the additional toll compensation grant towards the deficit and suggested that in view of the reduced deficit of Rs.85,000 the rate of education tax need be raised by 6 pies only. This Deptt. agreed with L.A. But E & P.H. ~~held~~ were of the opinion that, as the deficit of Rs. 85,000 ~~that has yet to be made good being~~ was small, it may be met by means of a subsidy from provincial funds and that the question of enhancing the rate of education tax need not be considered now. This Deptt. then reiterated ~~the~~ view that steps should be taken to increase the education tax to a suitable extent, if not by 6 pies more, as there is no justification for the Government to give a subsidy when the local body can find funds by increased taxation to meet the expenditure. E & P.H. have again pressed their view that a subsidy to the extent of Rs.85,000 should be given to the Dt. Board and that the rate of education tax need not be enhanced in view of the principle mentioned in the margin of p.8 above.

3. The substance of E & P.H. Deptt.'s argument is this: The question whether a subsidy should be given should be decided with reference to the level of education tax that existed prior to its ~~further~~ enhancement in connection with the revision of scales of pay. The education tax has been raised ~~before~~ already in certain cases in connection with the payment of dearness allowance. The question whether a ~~subsidy~~ further enhancement should be made, to cover the excess expenditure on dearness allowance ~~will~~ should depend upon whether the ~~above~~ existing rate of tax has reached the conventional maxima or not.

It will be seen from the above that a distinction is sought to be made between the enhancement of education tax for meeting expenditure on dearness allowance and increase in connection with revision of salary. The principle said

R on p 2 above

p 4 above

A on p 4 above
'T' on p5 above
'p' — do —

cf A on p 6 above

pp 7-8 above

pp 8-9 above

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to have been followed was that after 1944, the rate of education tax was not generally raised beyond the conventional maxima for the purpose of meeting expenditure on d.a., although the rates in ~~respect of~~ many cases were raised subsequently for the purpose of revision of salaries. It is submitted that the Govt. do not seem to have ~~not anywhere~~ rigidly laid down that the rate of education tax should not be raised either beyond the conventional maxima, or ~~raised after~~ subsequent to the year 1944, for the purpose of meeting the expenditure on dearness allowance. When the local body is ⊗ committed to pay increased dearness allowance to its staff, it is its primary responsibility, more than that of the Government, to provide funds for the expenditure. And, when there is a way out to find the necessary funds by raising the rate of tax, it will not be proper to throw that burden on the Government. As stated already, there is little justification for the Government to come to the rescue of the local body when ~~the latter can,~~ it is capable of meeting the expenditure by ~~by~~ increased taxation. ~~let alone the principle involved, bear the expenditure from its own funds. The~~ When the conventional maxima ~~has~~ have been, ~~it seems,~~ exceeded in many cases in connection with the revision of scales of pay ~~and~~ and in some cases of enhancement of D.A., there seems to be no harm in adopting the same method in respect of meeting ~~d.a.~~ the increased expenditure on D.A., provided the local body does not find the further enhancement of tax unduly burdensome. In a recent case of the Chittoor Dt. Board, although E & P.H. held the view that the principle behind the grant of subsidy for D.A. is to calculate the amount payable with reference to the deficit that accrued at the level of taxation as it stood after the enhancements were made in connection with payment of D.A. and before the enhancement in connection with revision of scales of pay, this Deptt. noted that there was nothing to show that the Govt. are committed to the principle indefinitely. When there is thus no definite bar to increase the tax now for the purpose of ~~d.a. expenditure~~ meeting the deficit due to grant of enhanced D.A, it seems that there will be no ~~point in~~ justification for ~~holding~~ adhering to the above principle. Finance may advise that there need be no hard and fast rule regarding enhancement of the rate of education tax for the purpose of meeting extra expenditure on D.A., or for revision of salaries, unless

2

⊗ Not the commitment is under the direction of Govt.

p 7 above

Extract of notes at flag (D)

C on pp 6-7 of (D)

K

para 3, p 9 of (D)

K above

O2
28.7.

unless it is proved that it will be unduly burdensome for the local body.

O 26.7.48

4. In the present case of the Coimbatore Dt. Board, E & P.H. themselves have originally recommended an increase by 10 pies and L.A. reduced it to 6 pies. It is not clear why, if the principle referred to in para.3 above were to be followed, they originally recommended an enhancement by 10 pies. The net deficit as now estimated is Rs.85,000. This is exclusive of the further enhanced rates of D.A. sanctioned so as to enable ~~some local bodies boards' employees~~ the employees of local bodies to get D.A. at the same ~~scales~~ rates as for Govt. servants. This is reported to ~~be~~ cost Rs.79,000. ~~Adding this~~ If this is taken into account, the deficit will come to Rs.1,64,000.

R on p 2 above
'T' on p 5 above
M
R on p 2 above
A on p 4 above
p 3 above

85,000
79,000
1,64,000

An increase of the tax by one pie will fetch an additional income of Rs.18,000. Finance may therefore reiterate the advice that the rate of tax may be increased by a suitable extent, i.e. by about 9 pies, in order to avoid a deficit at the end of the year 1948-9. The District Board, Coimbatore can, it is presumed, impose the additional taxation without difficulty.

'Q' on p 2 above

O 26.7.48 N

E & P.H. may be requested to circulate the case to H.M.(Fin.) if they do not agree with the view of this Deptt.

O 26.7.48

IAA 26.7.48

26.7.48

As far as this deptt. is aware the decision to give a subsidy to local bodies in respect of the extra cost resulting from dearness allowance at Govt. rates was a decision taken for the time being, and it would not be correct to say that the Govt. are committed to the payment of subsidy upto a certain limit to cover the deficit resulting from the payment of D.A. on the basis of the taxation in force before the rates were enhanced in connection with revision of salaries — for as long as the scheme of dearness allowance lasts. In fact subsidies are not necessarily given to all local bodies & if there is no deficit there would be no question of subsidy. The ability of the local body to bear the extra cost

is : an important element in the discussion of the question & I do not see how the ability to bear the cost can be dissociated from the possibility of getting more revenue from taxation. This deptt. would strongly urge that it is the primary responsibility of every local body to avoid or reduce a deficit by resorting to taxation to the maximum extent that conditions would permit and that the question of a Govt. subsidy should arise only if, after exhausting all available resources, a particular local body is unable to avoid a deficit. In the present case an increase in the rate of education tax is apparently feasible and this deptt. would suggest that it be increased by 8 or 9 pies in the respect.

26.7.48 E&P.H.

Fin. no 5.17.35 EA/48-1

EDUCATION & PUB.HEALTH DEPTT.
B2

The Fin.Deptt. do not accept the principle that the Govt. are committed to the grant of a ~~sub~~ subsidy to the local bodies towards the payment of dearness allowance to their employees. They consider that it is the primary responsibility of every local body to avoid or reduce ~~a~~ the deficit by resorting to taxation to the maximum possible extent and that the question of a Government subsidy should arise only after exhausting all available resources, This argument will hold good only in case where the payment of dearness allowance is left to ~~your~~ the discretion of the local body. But

~~14~~

17/18/8

But the Government have directed local bodies to pay dearness allowance.

The practice in the past was not to raise the rate of Education tax ~~goes~~ beyond the conventional maxima for the purpose of meeting the cost of dearness allowance. Every year subsidies are paid to local bodies towards the expenditure on dearness allowance up to the deficit anticipated after taking into effect the amount available for transfer from the general funds and income from education tax levied up to the conventional maxima. The Govt. ordered the raising of Education tax beyond the conventional maxima only for the purpose of meeting the cost involved ~~in~~ on the revision of the scales of pay for teachers. If the same practice is to be followed in the case of Coimbatore District Board, the Dt.Board should be given a subsidy towards the anticipated deficit of Rs. 85,000.

As regards the point raised by Fin. at M in para 4 of the note on p.12 ante, attention is invited to this Dept.'s note on page 6 ante Wherein it has been explained why this Dept. originally suggested that rate of edn. tax in the Coimbatore Dt. Bd. should be raised by 10 pies and subsequently noted that it was not necessary to raise the edn. tax and that a subsidy of Rs.85,000 should be ~~made~~ paid towards the deficit.

p 11 ante

In the case of ~~Coimbatore~~ Chittoor District Board referred to by Finance, the point raised was that the surplus in ~~genx~~ the general account should be made available for ~~the~~ elementary education before the payment of a subsidy for dearness allowance was decided upon. L.A. Deptt. atfirst objected to this; but they subsequently accepted the views of the Fin.Deptt. Vide-notes on pages 14 - 20 of G.O.No. 1371 Edn.dated 28-5-48.

E/LF

The file may be circulated to H.M.(Edn), H.M.(L.A) and H.M.(Finance) for orders.

S S

14/8/48 S

17/8/48 H.M. (Edn.)
H.M. (L.A.)
H.M. (Fin.)

From representations from the Salem District, I understand raising the tax in the middle of the year creates a great deal of complications and difficulties. I think it is our policy to have these taxes raised so that they may be self-supporting with regard to elementary education and so, the tax may be enhanced. Particulars as to from what date it should be made and as to when the collections should begin in the District, may be put up.

ISA 26-8-48

26 AUG 1948

[illegible]

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p 6 ante

p 12 ante

The point for orders in this file is how the deficit of Rs.85,000 anticipated in the B.E. for 1948-49 of the District Board, Coimbatore, should be met. This Deptt. suggested that a subsidy should be given towards this deficit as it is due to the expenditure on dearness allowance to teachers. Finance Deptt. suggest that the deficit should be met by the enhancement of education tax. Unless the tax is raised from the current fasli, i.e., from 1-7-48, the deficit in the current year cannot be met. Even though the fasli year has begun, the kist due for the fasli will be collected in four instalments beginning from February 1949. So even if enhancement of tax is now ordered to take effect from 1-7-48, it will be possible for the Collector to refix the land assessment taking into account the enhancement ordered and collect the additional tax during the months of February to May 1949. In this view, there seems to be ~~more~~ no objection to directing the enhancement to take effect from 1-7-48.

2. In the case of Salem, however, the position was different. The enhancement of tax was ordered in February 1948 (to take effect from 1-7-47), the month in which the kist collection began. The Revenue department might have experienced some difficulties in refixing the assessment at that stage. No such difficulty will arise in the case of Coimbatore.

3. The file may be circulated.

S.S.
31-8-48

p 12 ante

If it is decided that the deficit should be met by raising the tax, the rate of education tax has to be increased by 9 pies i.e from 24 to 33. H Pr. will also have to see

2/9/48 S

3/9/48 H.M. (Edn.)
H.M. (L.A.)
H.M. (Fin.)

~~3/9~~

9-9-48

We will have to discuss about this in the cabinet
O.P.R
3/10

May be enhanced
B.G.A 6.9

4 OCT 1948

16

The file may ^first be recirculated to H.M.(Edn), H.M.(L.A.) and H.M.(Fin.) for perusal of H.Pr's minute on page 15 ante.

BSM 4/10/48 S

H.M.(Edn.) ✓

H.M.(L.A.) ✓

H.M.(Fin.) ✓

A

This is a matter which calls for immediate decision, as delay means losing money. I am agreeable to either thing being done. If we increase it immediately, the Provincial Exchequer will save. If not, we may have to pay it, but if we increase it in the middle of the year, there is difficulty in collection. H.M.(Fin.) and H.Pr. may decide.

TSA 11-10-48

Place it before the Cabinet as ordered by H.Pr.

18/10

Cabinet may discuss it.

B.G.A. 20.X

H.Pr. may see w.r.t. 'A' above.

BSM 20/10/48 S

H.Pr.

O.P.R. 20/10

SECRETARY, EDN. AND P. H. DEPT.
20 OCT [redacted]
GOVERNMENT OF MADRAS

SECRETARY, EDN. AND P. H. DEPT.
26 OCT [redacted]
GOVERNMENT OF MADRAS

It may be noted that orders have not yet been passed on the B.E. for 48-49 of the E.E. fund of the Dt. Bd., Coimbatore. Under the orders of H.Pr. the whole question of levy of education tax by

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17

(49)

the Dt. Bd. is to be considered as a meeting of ~~in~~ the cabinet. In the circumstances, orders may be passed on the B.E. of the E.E. fund of the Dt. Bd. now, leaving ~~out the~~ a deficit ~~of Rs. 80000 anticipated~~ at the end of 48-49 ~~and~~. The spl. officer may be asked to report the actual closing balance on 31.3.48. The question, as to how ~~to meet~~ the anticipated deficit should be met ~~may be~~ decided, after the receipt of the spl. officer's report. In the meantime, a decision on the question of enforcement of tax may ~~be~~ have been reached ~~by the Cabinet~~.

A draft order is submitted below for approval.

27.10.48.

27.10.48

BSM 28/10/48 S

p 75 LF

[G.O. No. 2707 Edn. dt. 2-11-48]