

Education

(1949) Department.

Ms. SERIES.

G.O. NO. 1061

8.71

Dated 8.4.49.

[Despatch Abstract.]

B. E. - 1949-50 - Ele. Edn. fund - Dt. Bd.
Coimbatore - orders passed.

LOCAL ADMINISTRATION DEPARTMENT.

From

F.W.A.Morris, Esq., O.B.E., I.C.S.,
Collector & Special Officer,
District Board, Coimbatore.

To

The Director of Public Instruction,
M a d r a s.

Roc.No.32945--B.2--48 dated 17-12-48.

Sir,

Sub: Budget - Revised Estimate for 1948--49 and Budget
Estimate for 1949--50 - Elementary Education Fund -
Account - Coimbatore District Board - Submitted.

Ref: Your Circular C.No.2811--B.1--48 dated 3-11-1948.

pages 5-25 wfm
pages 27-63 wfm
I forward herewith a revised budget estimate for 1948-49
and the Budget Estimate for 1949--50 of the Elementary
Education Fund Account of the Coimbatore District Board,
together with all the prescribed enclosures in duplicate.
I certify that provision made in the Budget in regard to
staff, equipment, accommodation etc., is based on the actual
requirements of each school and with reference to the recom-
mendations of the Inspecting Officers.

A copy of the District Board Resolution No.1224, dated
17-12-1948 sanctioning the Budget is also enclosed.

W.A.Morris
17/12/48
Collector & Special Officer,
District Board, Coimbatore.

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Collector & Special Officer,
District Board, Coimbatore.

To
The Director of Public Instruction,
Madras.

Recd. No. 2145--17-12-48 dated 17-12-48.

Ref: Your circular No. 2111--17-12-48 dated 17-12-48.
Subject: Revised Budget Estimate for 1948--49 and Budget
Estimate for 1949--50 of the Coimbatore District Board
pertaining to the General and Elementary Education Fund
Accounts.

I forward herewith a revised budget estimate for 1948--49 and the Budget Estimate for 1949--50 of the Coimbatore District Board. The revised budget estimate is based on the revised estimates of the various departments of the Board. I certify that the provision made in the Budget is based on the best available information and is in accordance with the recommendations of the various committees and sub-committees of the Board.

A copy of the District Board Resolution No. 1224, dated 17-12-1948 sanctioning the Budget is also enclosed.

Collector & Special Officer,
District Board, Coimbatore.

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Proceedings of the Collector & Special Officer,
District Board, Coimbatore, Dated 17-12-1948.

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

Read:

Revised Budget Estimate for 1948--49 and Budget
Estimate for 1949--50 of the Coimbatore District Board
pertaining to the General and Elementary Education Fund
Accounts.

District Board Resolution No. 1224.

Sanctioned.

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

/True Extract/

W. A. Morris
17.12.48.

Collector & Special Officer,
District Board, Coimbatore.

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Budget Estimate - Coimbatore District Board.

Elementary Education Fund.

1949-1950.

Abstract.

Revised Estimate for 1948-49.

Particulars.	Opening balance	Receipts	Charges	Closing balance
1. Ordinary	98,111	15,72,381	16,27,570	42,922
2. Capital	--	77,200	77,200	--
Total.	98,111	16,49,581	17,04,770	42,922

Budget Estimate for 1949-50.

Particulars.	Opening balance	Receipts	Charges	Closing balance
1. Ordinary	42,922	10,96,222	17,73,410	(-) 6,34,266
2. Capital	--	79,000	79,000	--
Total.	42,922	11,75,222	18,52,410	(-) 6,34,266

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Collector and Special Officer,
District Board, Coimbatore.

16,70,492
16,27,570
42,922

Budget Estimate - Elementary Education Fund.

1949-50.

Actuals of 1947-48	Revised Estimate for 1948-49.	Heads of accounts.	Budget Estimate for 1949-50.	Remarks.
(1)	(2)	(3)	(4)	(5)
<u>Receipts.</u>				
<u>Ordinary.</u>				
1,27,673 0 0	98,111 ✓	Opening balance.	42,922 ✓	
4,10,214 0 0	4,24,760 ✓	1. Education cess	4,65,310	at 24 pice.
3,246 0 0	-	2. School fees	---	Rate Sanct.
4,772 0 0	2,500 ✓	3. Other receipts	2,800	in 80 258 6
		4. <u>Government Grants.</u>		
- - -	1,51,830 ✓	(i) Under Sec. 37 of the Elementary Education Act.	75,916	
		(ii) Under the proviso to Sec. 37 of the Elementary Education Act.	2,97,360 ✓	
2,97,363 0 0	2,97,360 ✓	(iii) For compulsory Education.	2,01,540 ✓	
84,468 0 0	1,21,860 ✓	(iv) For supply of Midday meals.	---	
		(v) For Basic Education.	29,400	
12,304 0 0	1,850 ✓	(vi) For Public Libraries.	500	
300 0 0	500 ✓	5. <u>Contribution from General Funds.</u>		
		(i) Usual contribution.	79,396	
79,396 0 0	79,396 ✓	(ii) Adjustment from arrears Toll compensation grant to meet deficit.	---	
31,278 0 0		6. Advances recovered	---	
4,89,732 0 0	5,28,000 ✓	7. Permanent advances refunded.	---	
2,000 0 0				
4,669 0 0				
14,19,732 0 0	16,08,056			
49,447 0 0	17,640			
97,207 0 0	18,035			
12,73,078 0 0	15,72,381			
	1,21,860			
	14,50,521			
		<u>DEDUCT:</u>		
		1. Amount transferred to Capital.	56,000	
		2. Refund-Government Grants Refunded.	---	
		Net Receipts Ordinary	10,96,222	
			2,01,540	
			8,94,682	

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(1)	(2)	(3)	(4)	(5)
<u>CAPITAL</u>				
1. Government Grants.				
(a) for Compulsory Education.				
-	5,000 x	(i) Supply of books & slates.	2,000 x	
-	30,300) x	(ii) Equipment.	6,000 x	
-	10,100) x	(iii) Construction of sheds		
-	4,470 x	(iv) Supply of craft equipment to Basic schools.	15,000	
-	49,870	Amount transferred for ordinary	56,000	
-	9,690			
49,447	0 0	Total capital	79,000	
49,447	0 0	Total Receipts-Ordinary and Capital.	11,75,222	
13,22,525	0 0	Grand Total Including opening balance.	12,18,144	
14,50,204	0 0			
17,47,692				
<u>EXPENDITURE.</u>				
<u>ORDINARY.</u>				
1. Staff.				
(a) District Board Educational Officer.				
1,507	0 0	Salaries and allowances.	1,800	
289	0 0	Dearness Allowances	400	
-		House Rent Allowance	120	
164	0 0	Contribution for pension	170	
183	0 0	Contribution for leave salary	290	
7,03,979	0 0	(b) Masters.		
3,56,819	0 0	Ordinary - Area - Salaries And allowances	8,66,150	
35,286	0 0	Dearness allowance	4,91,900	
19,235	0 0	Compulsory- Area - Salaries And allowances	1,15,750 x	
		Dearness allowances	71,820 x	

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.06
4.98

(1)	(2)	(3)	(4)	(5)
		<u>(c) Clerks and Servants.</u>		
5,279 0 0	6,200	(i) in schools-Ordinary Area - salaries.	6,200	
5,954 0 0	6,660	Dearness allowances	6,650	
691 0 0	3,030 *	(ii) In schools -Compulsory Area - Salaries.	5,880 X	
640 0 0	3,290 *	Dearness allowances	6,380 X	
19,267 0 0	25,330	(iii) In the office - contribution to the General funds.	33,610	
46,800 0 0	57,450	(d) Total contribution to Provident funds.	62,130	
		<u>(e) Travelling allowance:-</u>		
146 0 0	210	(i) District Board Educational Officer.	200	
19 0 0	100	(ii) Clerks & Servants (office)	100	
901 0 0	1,000	(iii) Masters.	1,000	
257 0 0	500	Gratuity	800	
		<u>2.Contingencies and Equipment.</u>		
		<u>1.Contingencies.</u>		
34,343 0 0	30,310	(i)House Rent ordinary Area	29,330	
4,005 0 0	5,310 *	compulsory Area	5,510 X	
29,200 0 0	28,000	(ii)Other items.	27,580	
		<u>2. Equipments.</u>		
36 0 0	500	(i) Repairs to furniture etc.	1,000	
905 0 0	1,000	(ii) Library Books and Maps.	2,000	
12,175 0 0	--	<u>3. Supply of Midday Meals.</u>	---	
15,759 0 0	34,400	<u>4. Repairs to Buildings.</u>	27,800	
2,700 0 0	2,700	<u>5. Contribution to Panchayats (Valparai)</u>	2,700	
6,242 0 0	6,240	<u>6. Interest on and repayment of debt.</u>	6,240	
-- --	--	<u>7. Advances recoverable</u>	--	
150 0 0	--	<u>8. Permanent advances</u>	--	
13,02,646 0 0	16,27,570	Total Expenditure-Ordinary	17,73,410	

13,02,646 0 0 16,27,570
 1,20,800
 15,06,770

6,9030
 48,140
 3,030
 3,290
 5,510
 1,20,800

Continued.....

(1)	(2)	(3)	(4)	(5)
<u>C A P I T A L.</u>				
1,086 0 0	33,500	1. Lands and Buildings (Ordinary Area)	50,000	
---	---	(Compulsory Area)	---	
647 0 0	20,000	2. Equipment.		
27,430 0 0	10,100 X	1(i) Furniture and Apparatus (Ordinary Area)	5,000	
---	2,000	(ii) (Compulsory Area)	6,000 X	
4,197 0 0	5,000 X	2(i) Supply of Books and Maps (Ordinary Area)	1,000	
3,087 0 0	6,600 ✓	(ii) (compulsory area)	2,000 X	
-----	-----	Supply of craft equipment to Basic Schools.	15,000	
42,447 0 0	77,200	<u>Total C A P I T A L.</u>	79,000	
13,52,093 0 0	17,04,770	Total Expenditure ordinary and capital.	18,52,410	
-----	-----	Closing balance	(-) 6,34,266	
98,111 0 0	42,922	Grand Total including Closing Balance.	12,18,144	
14,50,204 0 0	17,47,692			

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$$\begin{array}{r} 77,200 \\ 151,100 \\ \hline 62,100 \end{array}$$

COLLECTOR AND SPECIAL OFFICER,
DISTRICT BOARD, COIMBATORE.

Explanatory memorandum on the Revised Budget Estimate for 1948-49 and the Budget Estimate for 1949-50 of the Elementary Education Fund of the Coimbatore District Board.

Revised Budget for 1948-49.

Opening Balance.

The budget of the current year, viz. 1948-49, as recast by the Board and approved by Government was expected to open with a balance of Rs.54,433; but it actually opened with a balance of Rs.98,111/-. This is mainly due to the shortage of expenditure under "Capital and Ordinary" on land and buildings during the previous year i.e. 1947-48. Rs.50,000/- for "Repairs to buildings" ((Ordinary) and Rs.39,000/- for "Lands and Buildings" (Capital) were provided in the revised estimate for 1947-48; but only amounts of Rs.15,760/- and Rs.14,090/- were spent under the above two heads, by the Divisional Engineers and this, besides other sundry items constituted to the small rise in the opening balance.

Receipts. Ordinary.

Details of amounts taken credit for under the several head are shown in Appendix "A".

(1) Taxation - Education tax levied and collected at 24 pies in the rupee of the land revenue with reference to G.O.No.2564, dated 29-11-47 and as sanctioned by the District Board in Resolution No.1034, dated 19-12-47 is adjusted by the Collector to the credit of District Board funds every month. The amount was adjusted at the rate of Rs.37,805/- P.M. for three months from April 48 and at Rs.36,174/- per month from July 1948 (new fasli year). Credit has therefore been taken for the following amounts in the revised estimate under Education Tax:--

Amounts already adjusted:		
@ Rs.37,805/- p.m. from April to June 48		1,13,415
@ Rs.36,174/- p.m. from July to September 48.		1,08,522
Amount due for the coming 6 months October to March)		
48 @ Rs.36,174/-	)	2,17,044

		4,38,981

Amount of excess education cess refunded:

(1) as per R.O.C.No.2732-C-5/1947 dated 3-3-48..	13,012
(2) R.O.C No.28315-C-5/48.dated 7-10-48	1,201

	14,213

	4,24,768

2. Government Grants.

Credit has been taken for the following amounts under Government Grants:-

(1) The annual subsidy under Section 37 of the Elementary Education Act being the Government contribution equivalent to the collection of Education cess at 4 pies in the rupee of the land revenue, sanctioned for the year 1947-48 is Rs.75,916/-. But due to late passing of orders, the amount due for 47-48 was received only in May 1948. On the same basis, credit is taken for the current year, i.e.1948-49 also. Hence the total amount shown under this item is Rs.75,916 Rs.75,916 = Rs.1,51,830.

(2) Annual subsidies sanctioned by the Government under the proviso to Section 37 of the Act, for Schools opened prior to and after 1-4-1921 is taken credit under this head. The amounts sanctioned for the year are,

(1) in G.O.No.1584, Education dated 18-6-48	..	1,02,712
(2) in G.O.No.1673, Education dated 30-6-48	..	1,94,651

		2,97,363

(3) Subsidy towards the cost of the scheme of compulsory Education is estimated at Rs.1,21,860/-. This figure is arrived at as explained in detail

(Continued.....)

1,94,651
1,02,712

2,97,363

in detail in Appendix "A". The actual amount of expenditure till the end of September, 1948 plus the amount required to pay salaries and dearness allowance to 240 teachers and 25 peons at the minimum rates is taken credit for, with reference, -also to the provision made for the Scheme on the "Expenditure" side.

(4) Seven teachers employed under the Board have been sent up for training in Basic Education during the year. The period of training has been fixed as 5 months and the actual expenditure on the salaries and dearness allowance of these 7 teachers for the five months viz. Rs.1,850/- has been taken credit for, under this head. The Salary and dearness allowance bills of these teachers are passed for payment and the amount sent to them at the training school every month treating their absence as duty, with reference to Government orders.

(5) The two public libraries maintained by the District Board at Vellakinar and Ayyampalayam have to be supplied with some more books besides those supplied last year and also with book-cases and an expenditure of Rs.1,000/- has been budgetted for, for this purpose on the Expenditure side. Hence a 50% grant viz. Rs.500/- has been taken credit for under this head.

3. Contribution from General Fund Account.

The minimum contribution fixed by the Government is Rs.79,396/- But since the Elementary Education Fund is working at a heavy deficit, credit is taken for an additional contribution of Rs.5,28,000/- payable out of the Arrear Toll Compensation Grant, as sanctioned by Government in G.O.No.2707, Education dated 2-11-48. Thus the total amount of contribution taken credit for is Rs.79,396 + Rs.5,28,000/- = Rs.6,07,396/-.

Refunds.

A sum of Rs.18,035 has been proposed to be deducted out of the Ordinary Receipts as refund of excess Government grants drawn, as per details furnished below:-

	For Pay and D.A. of teachers & peons.	For contin- gencies	For House rent.	For Supply of books and slates.	For Supply of Midday - meals.
Amount of advance grant sanctioned by the Government for compulsory Education in G.O.No.2366,Edn.dated 4-11-47 and G.O.No.618 d/23-3-48.)	60,648	1,188	4,662	6,500	11,470
Amount expended by the Board as per statement of accounts rendered.)	48,621	1,546	4,796	--	11,470
Difference.	(+) 12,027	(-) 358	(-) 134	(+) 6,500	--
	12,027 + 6,500 - (358 + 134) = 18,527 - 492 = 18,035				

This provision for the refund is made subject to orders of the Government on the accounts for 1947-48 already furnished to the Government. An amount of Rs.30,300/- towards the cost of equipment supplied and another amount of Rs.4,470/- towards the cost of providing hill grass roofing to the sheds constructed last year under the compulsory scheme have been claimed in the accounts submitted to Government. These two amounts have also been taken credit for under "Capital - Government Grants" for compulsory Education, and when these are sanctioned, the question of refund will not arise, but only a surplus grant of Rs.(34,770-18,035) - 16,735 will be the net result.

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Receipts (Capital)

Under capital Receipts besides the above amount of Rs.30,300/- another sum of Rs.10,100/- has been taken credit for under "Government Grant for Equipment" @ Rs.100/- per teacher for 101 teachers appointed or proposed to be appointed during the current year.

Similarly an amount of Rs.4,470 (as referred to in the paragraph under "Refunds") has been taken credit for under "Government Grant" for construction of sheds.

Grant for equipment to Basic Schools:--

A sum of Rs.3,087/- was spent in 1947-48 under orders of Government towards the cost of supply of equipment to Basic Schools and the amount was claimed and sanctioned by the Government. The Government who sanctioned the grant originally on the basis of Rs.100/- per basic trained teacher have subsequently ordered the supply of craft equipment at an additional cost of Rs.200/- per basic trained teacher for the 33 teachers. Hence credit is taken for a grant of Rs.6,600/- for the current year under this head.

Grant for supply of books and slates to the poor pupils in the schools in compulsory area to the extent of Rs.5,000/- has been taken credit for. This amount has been provided for on the Expenditure side as no books and slates were supplied during the year 1947-48 although a grant of Rs.6,500/- was provided by the Government. Hence a lump sum grant of Rs.5,000/- has been taken credit for.

Expenditure - Ordinary.

In addition to the usual items of a routine nature, which have been provided adequately as detailed in Appendix "B" provision has been made for the following under "Expenditure" -ordinary:--

- 1) Payment of salaries and dearness allowance to teachers and peons at the revised rates sanctioned by the Government.
- 2) Payment of travelling allowance and leave salary to teachers and peons in Schools as per rules.
- 3) Repairs to buildings:-- The provision of Rs.42,000/- originally made in the budget approved by the Government has been reduced to Rs.34,400/- in the Revised Budget with reference to the requirements of the Divisional Engineers.
- 4) Provision has been made for the opening of new schools and appointment of 25 teachers under the Rural Reconstruction and General schemes.
- 5) For the payment of House Rent allowance to the District Board Educational Officer and the clerks and servants in this office.

Under Expenditure "Capital",

- 1) The original provision made in the budget under "Lands and Buildings" both for schools in the ordinary area and for schools in the compulsory area was Rs.88,000/-. This provision has now been reduced to Rs.31,500/- with reference to the actual requirements of the Divisional Engineers.
- 2) The provision of Rs.5,000/- made in the original budget, for supply of equipment to schools in ordinary areas is considered not adequate and proposals for the supply of time pieces and some articles of furniture which were found absolutely necessary have been pushed through. Hence a revised provision of Rs.20,000/- has now been made under this head. Similarly for compulsory area, the original provision of Rs.20,000/- has been reduced to Rs.10,100/- with reference to actual No. of teachers so far appointed and the No. of teachers that would be appointed in the course of a few months, to come, during the current year.
- 3) A provision of Rs.6,600/- has been made for the supply of craft equipment to Basic Schools on the basis of Rs.200/- per Basic trained teacher for 33 teachers. The expenditure will be made in the course of a month as order for the supply are being placed through the Junior Deputy Inspector of Schools, Basic Education, Perianaickenpalayam.

The whole amount of expenditure provided under the compulsory education is to be met from Government subsidies for which necessary credits have been made on the "Receipts" side.

Closing Balance.

The revised Budget for 1948-49 is expected to close with a surplus balance of Rs.42,922/-. This state of affairs is reached as against a deficit balance of about Rs.5.6 lakhs ^{shown} ~~should~~ originally due to the sanction of the adjustment of Rs.5.28 lakhs from the General Fund Accounts, out of the Arrear Toll Compensation Grant for which credit has been taken under contribution from General Funds.

Budget Estimate for 1949-50.

Receipts-ordinary.

1. Education tax:- As has been explained in the Revised Estimate for 1948 the education tax is levied, collected and adjusted to the credit of District Funds by the Collector. Hence credit is taken under this head for the amount Rs.4,65,310/- with reference to figures furnished by the Collector on this behalf.

2. Government Grants.

Credit is taken for the following amounts in the budget.

- (i) Rs.75,916/- being the statutory minimum equivalent Government contribution on Education tax calculated at 4½ pies in the rupee of land revenue ~~land revenue~~ under Section 37 of the Elementary Education Act.
- (ii) Rs.2,97,360/- under provision to Section 37 of the Act being the normal subsidies for the maintenance of Elementary Schools opened prior to and after 1st April 1921.
- (iii) Rs.2,01,540/- for the scheme of compulsory Education. This sum is required with reference to the details furnished in Appendix "C" for the payment of salaries and dearness allowance of 300 teachers and 30 peons including those already in service. The sum includes the house rent and contingencies. Provision has been made for any extension of the scheme.
- (iv) Rs.29,400/- towards the salaries and dearness allowance of teachers proposed to be sent for Basic training in the ensuing year. It is estimated that about 50 teachers may be sent up for the training.
- (v) An amount of Rs.500/- has been taken credit for under grants for the purchase of books to the 2 Public Libraries that are maintained at present and any other that may be started.

3. Contribution from General Funds.

The prescribed minimum of Rs.79,396/- has been taken credit for.

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

- (i) Rs.2,000/- ^(Lump Sum) ~~(leave salary)~~ for the supply of books to attending schools in compulsory areas.
- (ii) For supply of equipment to schools in compulsory areas per teacher, for the 60 new teachers proposed to be engaged.
- (iii) For the supply of craft equipment to Basic Schools calculated at the rate of Rs.300/- per teacher to be sent up for training during the year.

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(iii) Payment of salaries and allowance to 300 teachers including the 240 teachers for whom provision has been made in and Revised Budget for 48-49, under scheme of compulsory Education.

(iv) For Repairs to buildings:---
Provision asked for by the Divisional Engineers Viz. Rs. 27,800/- has been made.

(v) For payment of instalment Government loan of Rs. 50,000/- - Rs. 6240/- is provided.

(vi) For payment of the usual annual contribution to the Valparai Panchayat Board viz. Rs. 2700/- is provided.

Under Expenditure "Capital", provision has been made for

(i) Rs. 1,29,800/- under lands and building, ^{as} asked for by the Divisional Engineers, for the construction of new building, provision of additional accommodation to the existing buildings etc. But considering that only about 50% or less of the provision made is being expended by the Engineers, a lump sum provision of Rs. 50,000/- is made under this head.

(ii) Rs. 5,000/- for the supply of furniture and apparatus for schools in the ordinary area and Rs. 6,000/- for those in the compulsory area, calculated for the 60 teachers proposed to be appointed at the rate of Rs. 100/- per teacher.

(iii) Rs. 15,000/- for the supply of craft equipment to Basic Schools calculated at the rate of Rs. 300/- per teacher for 50 teachers proposed to be sent up for Basic training.

(iv) Rs. 1,000/- for ordinary area and Rs. 2000/- for compulsory area, for the supply of books and slates to poor pupils.

The whole amount of expenditure provided under the compulsory scheme is to be met from Government subsidies for which necessary credit has been taken on the "Receipts" side.

Closing Balance:-

The year 1949-50 is expected to close with a deficit balance of Rs. 6,34,266/-

General.

The expenditure under the Elementary Education Account has increased by leaps and bounds within the last three years and it has been met (1) by the enhancement of the levy of Education tax abnormally and (2) by drafting the Arrear Toll Compensation Grants from the General Account to Elementary Education Account. Arrear Toll Compensation Grant will not be available for future years since the last instalment has been paid out in the current year (1948-49).

The repeated requests of the Board for a Government contribution of an amount equivalent to the actual collection of Education tax, cancelling the amendment to Section 37 of the Elementary Education Act, and for an enhancement of the subsidies payable under the proviso to Section 37 of the Act, on behalf of Schools opened prior to and after 1-4-1921 suitably according to the present day conditions, have not been favourably considered by the Government.

While passing orders sanctioning the revised scales of pay to teachers in Elementary Schools, the Government in G.O. No. 975, Education, dated 10-5-47, definitely promised to give advances from Provincial Funds to meet the additional expenditure involved and to explore all possibilities for enhancing the "Receipts" under Elementary Education Account of Local Boards in order to recover the advances so made, as far as possible. Neither any advance was given nor any orders passed to explore ways and means for enhancing the "Receipts", so far.

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The District Board cannot provide adequate funds, from its own resources to make good the deficit under Elementary Education accounts, by way of contribution. The ^{diversion} of ~~amount~~ of ~~error~~ toll compensation grant to the Elementary Education account during the last 3 years has itself affected adversely the position of the General ~~Reserve~~ Fund Account.

The Honourable Minister for Education has in his letter dated 13-8-48, forwarded a long list of villages with a population of 500 and more, in the district, wherein, he desires that Elementary schools should be opened. The matter is under correspondence with the Educational authorities and when proposals mature, they will have to be taken up on hand. But for want of funds, no provision could be made in the budget.

It is therefore essential for the Government to come to the rescue of the Board and sanction necessary recurring grants to meet the actual expenditure under the Elementary Education account and make the account self supporting and not a parasite on the General Funds. About Rs. 17 lakhs has been taken from the General Fund to the Elementary Education account during the last 3 years. This is crippling the other activities of the Board in providing better roads, high school sanitation and so on.

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17/12/48

COLLECTOR AND SPECIAL OFFICER,
DISTRICT BOARD, COIMBATORE.

CV-16-11.

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Revised Estimate for 1948-1949.

Details of Receipts:-

Ordinary.

1. Education tax:

Education tax is collected at 24 pies in the rupee of land revenue from 1-9-47 as indicated in G.O.No.Ms.2564, dated 29-11-47 and as sanctioned in District Board Resolution No.1034, dated 19-12-47 and is adjusted to the credit of District Board Fund by the Collector, every month:--

Actual collection for 3 months April to June 48 @ Rs.37,805/- P.M. as per Collector's Statement. 1,13,415

Probable collections for 9 months from July 48 to March 49, @ Rs.36,174/- per P.M. as per collector's statement .. 3,25,566
4,38,981

Deduct (1) Excess paid in 1947-48 refunded 13,012

(2) Excess refunded as per collector's order D.Bis.8524/48, dated 2-9-48 1,201

14,213 .. 14,213
4,24,768 or 4,24,760

2. Other Receipts.

Actuals upto the end of September 48. 1,792 15 6

Anticipated collections for the next 6 months. 707 6 0

2,500 5 6 or 2,500

3. Government Grants:

(1) Under Section 37 of the Elementary Education Act, the amount sanctioned for 47-48 under this head is Rs.75,916. The amount due for 47-48 was received only in May 48. Hence actuals under this head upto date.

75,916

Amount due on the above rate for 48-49 75,916

1,51,830

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

(a) Subsidy sanctioned in G.O.No.1884, Education dated 18-6-48 for schools opened prior to 1-4-21 1,02,712

(b) Subsidy sanctioned in G.O.No.1673, Education dated 30-6-48 for schools opened after 1-4-21. 1,94,651

2,97,360

/Continued.....

(iii) For compulsory Education:-

Actuals upto end of September, 48.			
Teacher salaries	..	..	22,224
Teacher Dearness allowance	..	..	12,529
Peons salaries	..	..	925
Peons Dearness allowance	..	..	956
House rent	..	..	2,550

167			39,184 (A)

For the coming six months:

240 teachers and 25 peons.			
Teachers 240 X 30 X 6 (Pay)	..	..	43,200
Teachers D.A. 240 X 19 X 6	..	..	27,360
Peons Pay 25 X 16 X 6	..	..	2,400
Peons D.A. 25 X 18 X 6	..	..	2,700

House Rent.	..	..	2,700

			78,360 (B)

Fixed contingencies @ Rs. 1-8-0 p.m.
for 240 teachers for 12 months
360 X 12 = 4,320 (C)

(A) + (B) + (C) = 1,21,860

(iv) For Basic training:-

Actuals for the 7 teachers deputed
for training for 5 months Pay
and Dearness allowance 1,850

(v) For Public libraries.

Vellakinar and Ayyampalayam
Lump sum. 500

4. Contribution from General Fund Account.

(a) Usual contribution .. 79,396
(b) Out of Arrear Toll Compen-
sation grants 5,28,000

6,07,396

Deduct. Refunds.

Government grants refundable Total
grants sanctioned by Government
for compulsory Education.
(66,498 + 6,500) for 47-48 72,998

Expenditure as per accounts
rendered for 47-48 relating
only to the particular items
for which the grants were
sanctioned and excluding other
items of expenditure. 54,963

18,035

Receipts Capital.

Equipment - compulsory Education
cost of furniture already supplied 30,299 3 0 or
30,300

Cost of furniture to be supplied
for 101 teachers. .. 10,100

For construction of sheds -compul-
sory area. Providing Hill grass ^{roofing} ~~feeding~~ to
existing sheds. Rs. 4,469-5-0 or 4,470
4,470

/Continued.....

33 A P P E N D I X B.

180 Details of Expenditure for 1948- 1949.

Ordinary.

1. Staff.

A. District Board Educational Officer,.

Salaries.		
Actuals upto the end of September, 48.	774	0 0
Probable for the next 6 months 6 X (115+25)	840	0 0
Arrears due consequent on enhancement of pay for period March 47 to August 48 - Paid in October, 48.	195	3 0

1,809 3 0 or 1,810

Dearness allowance.

Actuals upto the end of September, 48.	186	0 0
Probable for the next 6 months 6 X 33	198	0 0
Arrears paid -enhancement of pay for March 47 to August, 1948.	35	8 0

419 8 0 or 420

House Rent allowance.

Actuals upto the end of September, 48.	20	0 0
Probable for the next 6 months @ Rs.10/-P.M.	60	0 0

80 0 0 80

Contribution towards pension.

Actuals upto the end of September, 1948.	84	0 0
Probable for the next 6 months @ Rs.14/- P.M.	84	0 0

168 0 0 or 170

Contribution towards Leave salary.

Actuals upto the end of September, 1948	93	12 0
Probable for the next 6 months @ Rs.15/10/-p.m.	93	12 00

187 8 0 or 190

B. Masters. Ordinary area.

Salaries.		
Actuals upto the end of September, 48.	3,72,582	13 0
Probable for the next 6 months @ Rs.64,779/-p.m.as per statement	3,88,674	0 0
Arrears due to weightage total paid in October, 1948.	57,526	0 0
Pay of Revocational Instructors for the next 6 months @ Rs.873/-p.m. as per statement (amount for the first 6 months is included in the actuals upto the end of September 48 given above)	5,238	0 0
873 X 6.		
Add for leave salary @ 2 1/2 % on Rs.3,88,674 + 5,238.	9,848	0 0
	8,33,868	13 0

Provision for increments to roughly 2000 teachers @ Rs. 2000/- p.m. due from 1.1.1949 payable on and from 1.2.49 (for 2 months in 1948-49) } 4,000 -- --
8,37,868-13-0

Continued.....

For Additional Teachers.

Provision for 25 additional teachers,
about 10 in the existing schools and
15 in the 13 new schools proposed to
be opened in the current year is
made for 4 months.
Salaries. 25 X 30 X 4.

3,000 0 0

8,40,868 0 0 or 8,40,900

Dearness allowance.

Actuals upto end of September, 48 ..	1,94,037	0	0
--------------------------------------	----------	---	---

Probable for the next 6 months @ Rs.37,664/-
F.M. as per statement 37,864 X 6... 2,27,184 0 0

Arrears due to enhancement of Dearness allowance from 1-1-48 paid in October, 48	30,400 0 0
--	------------

Pay of Provocational Instructors @	
Rs. 549/- p.m. as per statement for 6	
months = 549 x 6	3,294 0 0

Add for leave salary @ 2 1/2 % on		
22,27,184 + 3,294.	..	5,762 0 0

		4,60,677 0 0

For additional teachers.

Provision for 25 additional teachers
as noted under salaries for 4 months
 $25 \times 19 \times 4 =$

4,62,577 0 0 OF 4,62,600

Masters - Compulsory Area.

Salaries.

Actuals upto the end of September, 48 .. 22,224 0 0

Probable for the next 6 months @ Rs.5,990/-
p.m.(Vide statement)for the 186 teachers
now working (139 + 47) 35,940 0 0

For 54 additional teachers (approximate)
that may be appointed during this year
54 X 30 X 6 9,720 0 0

Add leave salary @ 2 1/2% on 35,940 + 9,720= 1,142 0 0

69,026 0 0 or 69,030

Dearness allowance.

Actuals upto the end of September, 48.	12,530	0
--	--------	---

Probable for the coming 6 months @
 no. 3,673/-p.m. 3,673 x 6 .. 22,038 0

Add arrears of dearness allowance paid
in October 48 for 186 teachers for 9
months from 1-1-48 .. 5,022 0

Add leave salary @ 2 1/2% on 22,038 only. 550 0

40, 140 0 0 or 40,140

C. Clerks and servants in schools.

Ordinary area.

Salaries.

Actuals upto the end of September, 48 ..	3,176		
Probable for the next 6 months for 32 peons @ Rs.485/- P.M. as per statement 485 X 6. ..	2,910		
Add leave salary @ 2½ % on 2,910/- ..	73		
Provision for increment for 32 peons @ 0-8-0 per peon p.m. for 2 months (due on 1-1-49) ..	32		
	6,191	or	6,200

Clerks and Servants in Schools.

Ordinary area.

Dearness allowance.

Actuals upto the end of September, 1948 ..	3,336		
Probable for the next 6 months @ Rs.540/- p.m. for the existing 32 peons. 540 X 6... ..	3,240		
Add for leave salary @ 2½ % on Rs.3,240/- only.	81		
	6,657	or	6,660

Compulsory Area.

Salaries.

Actuals upto the end of September, 1948.	925		
Probable for the 22 peons @ Rs.340/- p.m. for 6 months 340 X 6.	2,040		
Add for leave salary @ 2½ % on Rs.2,040/- ..	41		
Provision for increment for the 22 peons @ 0-8-0 p.m. for 2 months. ..	22		
	3,028	or	3,030

Dearness allowance.

Actuals upto the end of September, 48.	956		
Probable for 6 months @ Rs.378/- p.m. (statement) 378 X 6. ..	2,268		
Add for leave salary @ 2½ % on 2,268/- ..	57		
	3,281	or	3,290

/Continued.....

210 39 20

Clerks and servants in the office (contribution to General Fund)

(A)

For the first 9 months - April to December 48 @ one clerk for 150 teachers.

 Superintendent 1 on 90-3-120
 Accountant 1 on 90-3-120
 Lower Division clerks. 14 on 45-2-85
 Attender. 1 on 24-1-32-1-35

1 Superintendent)
 1 Accountant) for 12 months
 1 Attender)

2 Upper Division Clerk for 3 months

14 Lower Division Clerks for 12 months and
 6 Lower Division Clerks for 3 months.

Salaries.

One Superintendent and One Accountant - 2 parts on 90-3-120 at an average pay of Rs.110/-p.m.

Pay for 12 months- 2 X 110 X 12 = .. 2,640

Two Upper Division Clerks on average Pay of Rs.91/- P.M. 2 X 91 X 3 = .. 546

14 Lower Division Clerks for 12 months on) 10,940
 average pay of Rs.65/-P.M.) 12,244
 14 X 65 X 12 = 780 X 14 = ..) 10,940

6 Lower Division Clerks for 3 months on Rs.65/- p.m. 6 X 65 X 3 = 390 X 3 = 1,170

One attender for 12 months @ Rs.30-9-7 30-9-7 X 12. .. 370

Leave salary contribution @ 1/8 .. 1,958
 Provident Fund contribution @ 1/16 .. 979

 18,603

House Rent allowance.

For 14 clerks and 1 attender for 12 months @ Rs.5/- P.M. 15 X 12 X 5 = 900

For 8 clerks for 3 months 8 X 3 X 5 = .. 120

 1,020

Dearness allowance.

Superintendent @ Rs.26/-P.M. 10 months. 260

Superintendent @ Rs.27/-P.M. 2 months. 54

Accountant @ Rs.24/-P.M. for 12 months --- 314
 288

(B)

For the next 3 months January to March 49 @ one clerk for 100 teachers.

 Superintendent 1 on 90-3-120
 Accountant 1 on 90-3-120
 Upper Division clerks 2 on 70-3-85-5-100
 Lower Division clerks .. 20 on 45-2-85
 Attender .. 1 on 24-1-32-1-35

/Continued.....

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Continued.....

239
2.Contingencies and Equipment.

A.Contingencies.

(1) House Rent Ordinary Area.

Actuals up to the end of September, 48	15,639	6	0	
Probable for the next 6 months @ Rs.2,444-4-0 P.M. 5 as per statement 2,444-4-0 X 6 =	14,665	8	0	
	30,304	14	0	or 30,310

Compulsory area (House rent)

Actuals up to the end of September September 12, 1948	2,550	0	0	
Probable for the next 6 months at Rs. 459/- P.M. (Statement)	2,754	0	0	
	5,304	0	0	or 5,310

2.Other items. Ordinary area.

Actuals up to the end of September, 48	13,240	10	0	
Probable for the next 6 months @ Rs.1056/-P.M. Fixed contingencies + Rs.1067/- P.M. Money Order commission 2123 X 6 (statement).	12,738	0	0	
Add for postage stamps @ Rs.500/- per quarter Lump sum.	2,000	0	0	
	27,978	10	0	or 28,000

B.Equipment - Ordinary.

1.Repairs to furniture - upto date Nil. Lump sum.	500	0	0	500
2.Supply of books, maps etc., Ordinary area Libraries Lump sum..	1,000	0	0	1,000

3.Repairs to Buildings.

Expenditure up to end of September, 48 2,672-3-0. Provision asked for by the Divisional Engineer, Coimbatore = 16,000 + Erode 18,385 = 34,385 or	34,400	0	0	34,000
4.Contribution to Valparai Panchayat Board as usual.	2,700	0	0	2,700
5.Interest on and repayment of debt as usual.	6,240	0	0	6,240

Expenditure.

Capital:-----

1.Land and buildings (Divisional Engineers' requirements) Coimbatore..17,000 Erode ..16,500 33,500.	33,500x 33,500
---	-------------------

2. Equipment.

1. Ordinary Area cost of time pieces ordered.		
200 X 16 ..	3,200	
Cost of furniture already ordered	14,000	
For others Lump sum ..	2,800	
	-----	<u>20,000</u>
2. Compulsory Area - Supply of furniture for 47 + 54 = 101 teachers @ Rs.100/- per teacher roughly.	..	<u>10,100</u>
3. Supply of books and maps - ordinary area. Cost of 4,614 slates ordered already @ Rs.27/- per six dozen		
4,614 X 27 = 1,728 or	..	<u>2,000</u>
72		
4. Compulsory Area - Lump sum (for 48-49)	..	<u>5,000</u>
4. Supply of craft equipment to Basic Schools 33 teachers @ Rs.200/- each	..	<u>6,600</u>

CVA.16.12.

RE
T.M.

19.12

For *MacKinnon Swami*
COLLECTOR AND SPECIAL OFFICER,
DISTRICT BOARD, COIMBATORE.

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APPENDIX C.

Budget Estimate for 1949--50.

Details of Receipts.

Ordinary.

1. Education Tax:
Education tax is collected at 24 pies in the rupee of the Land Revenue.

Collections anticipated with reference to the intimation received from the Collector. 4,65,310

2. Other Receipts:

Actuals for 46--47 = 1,260

" 47--48 = 4,772

Regised - 48--49 = 2,500

8,532

Average for 3 years 2,800

3. Government Grants:

- (i) Under Sec.37 of the Elementary Education Act - the usual income under this head 75,916

- (ii) Under the Proviso to Sec.37 - Subsidies
Amount sanctioned for 1948--49 is taken credit for, for 1949--50 also 2,97,360

- (iii) for compulsory Education:

Strength of staff	Teachers	Peons.
No. on 31--3--48	139	13
" " 31--3--49 as provided for in the Revised Estimate for 1948--49 - + 101 and 9	240	22
No. that may be appointed in the year 1949--50 for whom also provision is made in the Budget for 1949--50	60	8
	300	30

for 300 teachers and 30 peons

Salaries - Teachers 300 x 30 x 12 = 1,08,000
" - Peons 30 x 16 x 12 = 5,760
1,13,760

Dearness Allowance:
Teachers 300 x 19 x 12 = 68,400
Peons 30 x 18 x 12 = 6,480

House Rent - 300 teachers at Rs.5 per teacher per month (for a class of one teacher for 35 pupils. 1,500

260
49
A lump sum provision of Rs.7,500/-
be made as the amount provided for
48--49 Revised Estimate is only
Rs.5,400/- (amount sanctioned for
1947--48 = 4,638)
(A/c. 4795)

7,500

Contingencies - Fixed contingencies
at Rs.1-8-0 per teacher for 300
teachers - 300 x 1-8-0 x 12

5,400

2,01,540 - 2,01,540

(iv) For Basic Training -

33 teachers were trained in 47--48
7 " " 48--48

40 Provision for 50 teachers be made
for 1949--50
Pay 50 x 30 x 12 = 18,000
Dearness Allow-
ance 50 x 19 x 12 = 11,400

29,400

500

(v) For public Libraries

4. Contribution from General Account.

79,396

The usual minimum contribution

Capital:

(i) For supply of books and slates - Lump Sum

2,000

(ii) Equipment - compulsory area - 60 ^{new} trained
teachers at Rs.100/- per teacher

6,000

(iii) For supply of craft equipment to basic
school:--
for 50 new teachers to be trained in
1949--50 at Rs.300/- per teacher 50 x 300

15,000

260
49
A lump sum provision of Rs.7,500/-
be made as the amount provided for
48--49 Revised Estimate is only
Rs.5,400/- (amount sanctioned for
1947--48 = 4,638)
(A/c. 4795)

7,500

Contingencies - fixed contingencies
at Rs.1-8-0 per teacher for 300
teachers - 300 x 1-8-0 x 12

5,400

2,01,540 -

2,01,540

(iv) For Basic Training -

33 teachers were trained in 47--48
7 " " 48--48

40 Provision for 50 teachers be made
for 1949--50

Pay 50 x 30 x 12 = 18,000
Dearness Allow-
ance 50 x 19 x 12 = 11,400

29,400

(v) For public Libraries

500

4. Contribution from General Account.

The usual minimum contribution

79,396

Capital:

(i) For supply of books and slates - Lump Sum

2,000

(ii) Equipment - compulsory area - 60 ^{new} trained
teachers at Rs.100/- per teacher

6,000

(iii) For supply of craft equipment to basic
school:--
for 50 new teachers to be trained in
1949--50 at Rs.300/- per teacher 50 x 300

15,000

Details of Expenditure for 1949-50.

Ordinary.

1. Staff.

A. District Board Educational Officer.

Salaries.

@ Rs. (115/- + 25/-) = 140/- P.M. for 12 months	140 X 12 =	1,680	
Revision for increment @ Rs. 10/- P.M. 10 X 12.		120	
		<u>1,800</u>	1,800

Dearness allowance.

@ Rs. 33/- P.M. for 12 months.	33 X 12 =	396	or	400
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House Rent allowance.

@ Rs. 10/- P.M. for 12 months ..	10 X 12 =	120		120
----------------------------------	-----------	-----	--	-----

Contribution towards pension.*

@ Rs. 14/- P.M. 14 X 12 = ..	14 X 12 =	168		170
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Contribution towards his leave salary.

@ Rs. 15-10-0 P.M. 15-10-0 X 12 =	15-10-0 X 12 =	187 8 0	or	190
-----------------------------------	----------------	---------	----	-----

B. Masters - Ordinary area.

Salaries.

As per statement @ Rs. 64,779/- P.M.			
64,779 X 12 =		7,77,348	

Pay of Prevocational Instructors (27 full time and 6 part time)

@ Rs. 873/- P.M. as per statement			
873 X 12.		10,476	
		<u>7,87,824</u>	

Add for leave salary @ 2. % on 7,87,824.		19,695	
		<u>8,07,519</u>	

Add Provision for increments for about 2000 teachers for 10 months @ Rs. 2,000/- P.M. and @ Rs. 4000/- for two months.

		28,000	
		<u>8,35,519</u>	

For additional teachers.

Provision for 85 teachers. About 20 in the existing Schools and 40 + 25 in the new schools (40 + 25) to be opened. 20 + 65.

Salaries.			
85 X 30 X 12 + 1020 X 30. =		30,600	
		<u>8,66,119</u>	or
			<u>8,66,150</u>

/Continued.....

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Dearness allowance. 28D

As per statement @ Rs.37,864/- P.M.
for 12 months. 4,54,368

For Prevocational Instruction as
per statement @ Rs.549/- P.M.
549 X 12. 6,538

Add for leave salary @ 2. %
4,60,956
11,524
4,72,480

For additional teachers.

Provision for 85 additional teachers
as noted under salaries.
85 X 19 X 12 = 1020 X 19 = 19,380

4,91,860 or 4,91,900

Masters Compulsory Area.

Salaries.

As per statement @ Rs.5,990/-P.M.
for 186 teachers for 12 months .. 71,880
For 54 + 60 = 114 teachers for
12 months 114 X 30 X 12 = 41,040

Add for leave salary @ 2 1/2 %
1,12,920
2,822
1,15,742 or 1,15,750

Dearness allowance.

For 186 teachers @ Rs.3,673/- P.M.
as per statement for 12 months .. 44,076
For 114 teachers @ Rs.19/-P.M. per
teacher for 12 months = 12 X 19 X 114 = 25,992

Add for leave salary @ 2 1/2 % .. 70,068
1,752
71,820 or 71,820

C. Clerks and Servants.

Ordinary area - in schools.
Salaries.

For 32 existing peons 12 months,
@ Rs.485/-P.M.(as per statement)
485 X 12 = 5,820

Provision for increment for 32 peons
@ 0-3-0 p.m. per peon for 10 months
and @ Rs.1/- per peon P.M. for 2 months. 224

Add for leave salary @ 2 1/2 %
6,044
151
6,195 or 6,200

3

Continued.....

Dearness allowance.

For 32 peons @ Rs.540/- P.M. as per statement for 12 months 540 X 12	6,480		
Add for leave salary @ 2 1/2 %	262		
	6,642	or	6,650

Compulsory Area - Peons in Schools.

Salaries.

For the 22 existing peons for 12 months @ Rs.340/- P.M. as per statement 340 X 12 .. 4,080

For 8 more peons to be appointed in the year only Rs.16/-P.M. per peon for 12 months 8 X 16 X 12. .. 1,536

Provision for increments for 22 peons @ 0-8-0 P.M. per peon for 10 months and @ Rs.1/- P.M. per peon for 2 months 110 + 44 = 154

	5,770		
Add for leave salary @ 2 1/2 % on Rs.4,080/-only	102		
	5,872	or	5,880

Dearness allowance.

For the existing 22 peons for 12 months @ Rs.378/-P.M. as per statement 378 X 12.. 4,536

For 8 more peons to be appointed in the year for 12 months 8 X 18 X 12 = .. 1,728

	6,264		
Add for leave salary @ 2 1/2 % on Rs.4,536/-only	113		
	6,377	or	6,380

Clerks and Servants in the office.

Contribution to the General Funds.

Provision for

1. Superintendent, on Rs. 90-3-120.
1. Accountant, on Rs.90-3-120.
2. Upper Division clerks, on Rs.70-3-85-5-100
20. Lower Division Clerks on 45-2-85 and
1. Attender on 24-1-32-35.

Salaries.

One Superintendent and one Accountant in the same scale of pay of 90-3-120 at an average pay of Rs.110/- P.M. 110 X 12 X 2= 2,640

Two upper division clerks at an average pay of 91 P.M. 2 X 91 X 12 .. 2,184

Twenty Lower Division Clerks on an average pay of Rs.65/- P.M. 20 X 65 X 12 .. 15,600

One attender on average pay of Rs.30-9-7 P.M. 30-9-7 X 12 = 367

	20,791		
Add for leave salary contribution at 1/8	2,599		
Add for Provident Fund contribution at 1/16	1,300		

24,690 (X)

/Continued.....

Dearness allowance.

One Superintendent @ Rs.27/-P.M. for 10 months and @ Rs.28/-P.M. for 2 months. 326

One Accountant @ Rs.24/-P.M. for 12 months. ... 288

Two Upper Division Clerks @ Rs.24/-P.M. for 12 months 2 X 24 X 12 = 576

Twenty Lower Division Clerks @ Rs.22/-P.M. for 12 months 20 X 22 X 12 = 5,280

One Attender at Rs.19/- P.M. for 12 months. .. 228

6,698

Add for leave salary contribution at 1/8 837

7,535 (Y)

House Rent allowance.

For 22 clerks and 1 attender @ Rs.5/-P.M. for 12 months 23 X 5 X 12 = 1,380 (Z)

Total contribution:-- (X) + (Y) + (Z)
24,690 + 7,535 + 1,380 = 33,605 or 33,610

D. Contribution towards Provident Fund Bonus
on behalf of the teachers and peons @ 1/16 of total salaries.

Teachers Ordinary area .. 8,66,150

~~Additional teacher ordinary area~~ ..

Teachers compulsory area .. 1,15,750

Peons Ordinary area .. 6,200

Peons Compulsory area .. 5,880

9,93,980

1/16 .. 62,124 or 62,130

E. Travelling allowance.

(i) District Board Educational Officer.

46-47 .. Nil.

47-48 .. 146 Lump Sum..

200

Revised Estimate 48-49.210

(ii) Clerks and servants.

46-47 .. Nil.

47-48 .. 19 Lump Sum..

100

Revised Estimate 48-49.100

(iii) Masters.

46-47 .. 313

47-48 .. 901 Lump Sum..

1000

Revised Estimate 48-49.1000

F. Gratuity.

46-47 .. 1712

47-48 .. 257 Lump Sum ..

800

Revised Estimate 48-49. 500

/Continued.....

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2. Contingencies and Equipment.

A. Contingencies.

(1) House Rent:- Ordinary area.

As per statement @ Rs. 2,444-4-0 P.M. for 12 months 29,331-0-0. .. 29,330 29,330

Compulsory Area.

As per statement @ Rs. 459/- P.M. for 12 months 459 X 12 = 5,508 .. 5,508 or 5,510

(2) Other items. Ordinary area.

Fixed contingencies.

As per statement @ Rs. 1056/- for 12 months 12,672

Money order commission as per statement @ Rs. 1067/- P.M. 12,804

Postage stamps as at present adjusted to General Funds @ Rs. 300/- per quarter 1,200 . Add additional expenditure Lump Sum 800. .. 2,000 27,476

Compulsory Area.

For 114 teachers @ 0-6-0 per teacher 43-0-0 Lump Sum. .. 100 27,576 or 27,580

B. Equipment - Ordinary.

(i) Repairs to furniture Lump sum. 1,000 1,000
(ii) Supply of books to Libraries Lump sum 2,000 2,000

3. Repairs to buildings.

Provision asked for by the Divisional Engineers Coimbatore :- 15,000
" Erode :- 12,800 27,800

4. Contribution to Panchayat Board.

Valparai Panchayat Board as usual. 2,700 2,700

5. Interest on and repayment of debt.

Annual instalment as usual. .. 6,240 6,240

Capital.

1. Lands and Buildings.

Provision asked for by the Divisional Engineers.

Coimbatore ... 29,800
Erode ... 1,00,000
But only a Lump sum provision of Rs. 50,000 is made. ... 50,000

2. Equipment.

(1) Supply of furniture and apparatus. Ordinary area Lump sum. ... 5,000

33

/Continued.....

Compulsory Area.

For 60 teachers proposed to be appointed at Rs.100/- per teacher (Furniture)	6,000	<u>6,000</u>
(ii) For supply of craft equipment to Basic Schools @ Rs.300/- per teacher for the 50 teachers provided for. ..	15,000	<u>15,000</u>
(iii) For supply of books ,slates etc.,		
Ordinary Area ..	Lump sum.	1,000
Compulsory Area..	Lump sum.	2,000
		<u>1,000</u>
		<u>2,000</u>

CVA.16.12.

19/12

for *Maclean Swami*
COLLECTOR AND SPECIAL OFFICER,
DISTRICT BOARD, COIMBATORE.

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Name of Taluk.	Number of schools.	Number of teachers			Contingencies and other items.	Money Order Commission.
		Secondary Grade.	Higher Elementary Grade.	Lower Elementary Grade.		
1.	2.	3.	4.	5.	6.	7.
1. Avanashi	45	10	109	15 19 3	62	81
2. Bhavani	45	11	137	10 13 1	78	76
3. Coimbatore	73	33	273	30 52 2	136	103
4. Dharapuram	60	8	112	15 98 1	78	78
5. Erode.	68	7	186	16 90 3	112	115
6. Gobichetti-palayam.	71	20	197	20 81 3	108	136
7. Kollegal.	70	18	137	11 48 8	105	79
8. Palladam	78	5	178	21 34 4	103	102
9. Pollachi.	67	8	175	15 2 18	95	99
10. Udumalpet	73	12	133	16 3 47	90	102
11. Muslim Schools.	31	2	63	8 44 3	35	29
Total	681	134	1700	178 38	1002	1000
12. Compulsory Education	13	1	161	12 12	54	67
Grand Total	694	135	1861	18 4		

Name of Taluk.	Number of schools.	Number of teachers.			Preveca- tional instructors.		Total.	Number of peons.	Number of conduc- tress.	Salaries of masters.	Dearness Allowance of masters.	Salaries of Pre- vocal Ins- tructors.	Dearness Allowance of Preveccal Instructors.	Salaries of peons.	Dearness Allowance of peons.	Salaries of conduc- tress.	Dearness Allowance of conductress.	Increment.	Provident Fund contribution.	House Rent.	Contingencies and other items.	Money Order Commission.
		Secondary Grade.	Higher Element- ary Grade.	Lower Element- ary Grade.	Full Time.	Part time.																
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.
1. Avanashi	45	10	109	15	2	-	139	2	2	4456	2611	66	38	32	36	13	36	--	--	119	62	81
2. Bhavani	45	11	137	10	2	1	162	3	1	4947	2811	70	38	48	54	5	18	--	--	113	78	76
3. Coimbatore	73	33	273	30	8	-	346	7	..	11836	7302	215	130	85	90	..	..	..	..	352	136	103
4. Dharapuram	60	8	112	15	2	-	138	1	1	3408	2595	60	38	16	18	5	18	..	..	198	78	78
5. Erode.	68	7	186	16	3	-	215	5	..	6543	3015	92	57	90	90	..	..	..	..	290	112	115
6. Gobichetti- palayam.	71	20	197	20	2	2	244	5	2	8094	4679	82	38	83	90	14	54	..	..	181	108	136
7. Kollegal.	70	18	137	11	6	..	180	4	4	6026	3241	182	114	59	72	19	72	..	..	348	105	79
8. Palladam	78	5	178	21	..	..	208	1	1	6098	3667	..	..	16	18	5	18	..	..	134	103	102
9. Pollachi.	67	8	175	15	1	1	202	4	..	6713	3948	62	38	66	72	..	..	..	..	318	95	99
10. Udumalpet	73	12	133	16	1	1	166	..	..	4854	2875	40	38	..	..	..	..	..	..	247	90	102
11. Muslim Schools.	31	2	63	8	..	1	77	..	..	1804	1120	10	..	..	..	..	..	..	..	144	35	29
Total	681	134	1700	177	27	6	2077	32	11	64779	37864	873	549	485	540	61	216	..	..	2444	1002	1000
12. Compukory Education	13	1	161	12	..	..	186	22	2	5990	3673	..	..	340	378	10	36	..	..	459	54	67
Grand Total	694	135	1861	189	27	6	2263															

680.

Collector & Special Officer,
District Board, Coimbatore.

1. No. of schools on the date of submission of the Budget with the highest standard upto which they teach.

8th	7th	6th	5th	4th	3rd	2nd	1st.
37	4	1	630	8	5	--	9
Total = 694.							

2. No. of schools proposed to be opened during the ensuing year.

40

3. Total No. 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 No. of teachers in each scale.

Grade ^{and} scale of pay. No. of teachers.

(a) Secondary Grade Trained 40-1 $\frac{1}{2}$ -55-2-75	135
(b) Higher Elementary Grade Trained - 30-1--45	1,861
(c) Lower Elementary Grade Trained - 23--1--33	189
(d) Untrained:--	
(i) H.E. Grade Rs.25/-	1
(ii) L.E. Grade Rs.20/-	44
(e) Prevocational Instructors:--	
(i) Full time 30--1--45	27
(ii) Part time Rs.100/- per year	6
	2,263

4. No. of additional teachers proposed to be employed:--

(1) In the Existing schools	25
(2) In the schools to be opened during the ensuing year	60
	85

5. If the pay of the teachers is to be revised, the total No. of teachers whose pay will be affected, showing the proposed scale of pay and the excess provision made for the purpose

N I L.

esc.17/12

Collector & Special Officer,
District Board, Coimbatore.

35D
Elementary Education - District Board, Coimbatore - Revised Estimate for 1948-49 and Budget Estimate for 1949-50 - Submitted.

Ref: Letter ROC.No.32945-E.2/48 dated 17-12-1948 from the Special District Board, Coimbatore.

Submitted.

2. The variation between the Revised Estimate for 1948-49 and Budget Estimate for 1949-50 have been explained by the Special Officer.

3. Revised Estimate 1948-49:

(i) The credit taken for Rs.1,51,830/- as Government grant under Section 37 of the Elementary Education Act is liable for revision with reference to the actual amount that will be sanctioned by Government.

(ii) The actual amount of Government grant sanctioned in G.O.No.1584 dated 18-6-48 and 1673 dated 30-6-48 under provisio to Section 37 of the Elementary Education Act has been reduced from Rs.2,97,363 to Rs.2,97,360 perhaps due to rounding to the nearest tens.

(iii) The total under receipts ordinary exceeds that of the sanctioned budget due to the adjustment of Rs.5.28 lakhs from Arrear Toll compensation to Elementary Education Fund as ordered in G.O.No.2707 Edn dated 2-11-48.

4. Budget Estimate for 1949-50:

(i) The credit taken for Rs.75,916/- as Government grant under Section 37 of the Elementary Education Act is liable for revision with reference to the actual amount that will be sanctioned with reference to actual amount of Education Tax realised in 1948-49.

(ii) The amount of grant under provisio to Section 37 of the Elementary Education Act needs slight revision with referencet^o G.Osl584 Edn dated 18-6-48 and 1673 Edn dated 30-6-1948.

(ii). As the Budget Estimate for 1949-50 closes with a huge deficit of Rs.6,34,266/- the District Board may be advised to increase the contribution from general funds.

5. Accommodation: Inadequate accommodation is reported to prevail in more than one third of the total number of school. The Board may be advised to utilise the surplus amount in the Revised Estimate for 1948-49 to improve the position.

6. Equipment: More than 2/3 of the total number of schools are said to have inadequate equipment. The Board may take urgent steps to provide the necessary equipment as early as possible.

7. Compulsion - Revised Estimate for 1948-49: The credit taken for Rs.1,21,860 has to be reduced to Rs.1,05,187/- with reference to the orders in G.O.No.3326 Edn dated 28-12-48 and my RC.No.1130 B.1/48 dated 6-1-48.

8. Public Libraries: Revised Estimate 1948-49: The credit taken for Rs.500/- may be reduced to Rs.300/- (the amount recommended by the Director for payment for this year)

D. O. Sankaralingam
15.1.49

for Director of Public Instruction.

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

RVR 24/1/-

RR
1/2/49

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Extract from the file of the L.A. Department.

Sub:- Budget Estimate - 1949-50 - Coimbatore District Board

xxx

xxx

xxx

10. Transfer to Elementary Education Account:

The standard contribution is Rs.79,396 and a similar amount is proposed in the estimates to be transferred to the E.E. Account. Besides this contribution the Board proposes in the R.E. to adjust the entire amount of A.T.C. viz., Rs.4,89,457 sanctioned in the current year and Rs.38,000 from the A.T.C. sanctioned for 1947-48. This is in accordance with the orders on the last budget. With the contributions proposed and an opening balance of Rs.98,111 the E.E. account in the R.E. closes with a balance of Rs.42,922 and closes in the B.E. with a large deficit of over Rs.6.3 lakhs. As the A.T.C. is to be utilized only to wipe off a deficit and not to create a surplus, the amount to be adjusted from the A.T.C. sanctioned in the current year may be reduced by Rs.42,922, and the amount so reduced may be held over for adjustment in 1949-50. Pending orders on the budget of the E.E. account the contribution proposed from General Revenues to E.E. Account in the B.E. may stand.

(b) The Board has proposed a contribution of Rs.25,925 to E.E. account capital in the R.E. but this amount has not been credited to that account. This additional contribution may be deleted.

xxx

xxx

xxx

E. & P.H. will no doubt consider this matter in connection with the E.E. budget

Credit for this has not been taken in the E.E. budget abstract and there is no need for it, as far as that account shows.

Sub:- B.E. - 1949-50 - Ele. Edr. fund - Dt. Bd. Coimbatore
- values passed.

2nd Encl. 4 115 D.P.G. no. 20-33/48-49,
dated 21.1.49.

The Govt. pass the following orders on the R. E. for 1948-49 and the B. E. for 1949-50 of the Eli. Edu. Fund under the control of the D. Ed., Coimbatore.

R. E. Jan 1948 - 49: -

(1) The credit taken for a sum of Rs. 500 as grant towards the maintenance of Public Libraries, should be reduced to Rs. 300.

(2) The credit taken for a sum of Rs. 1,51,830 as grant under section 37 of the Edu. Act should be increased to Rs. 1,62,202 with ref. to G.O. No. 745, Edu., dated 11.3.49.

(3) The B.I. has taken credit for a sum of Rs. 5.25 lakhs as A.T.C. grant with ref. to G.O.No. 2709, Edn. dated 2.11.48. But on an examination of the R.E., it is seen that there will be a surplus balance of Rs. 6892_{1/2} at the end of 1948-49. But in view of the orders in para (2) above, there will be a surplus balance of Rs. 17,264, at the end of 1948-49. As the A.T.C. grant is ^{intended} to be utilized only to wipe off a deficit and not to create a surplus, the amount taken credit for should be reduced by Rs. 17,264 and the amount so withheld, should be adjusted during 1949-50 to wipe off a portion of the huge deficit anticipated at the end of 1949-50.

B. E. for 1943-50

(4) In case of the nodes above, the B.M. will open

with a nil balance. In this case, the deficit at the end of 1949-50 will increase to Rs. 6.73 lakhs. As stated in the foregoing paragraph, if the amount of Rs. 14, 21/4 will be adjusted to the E. E. fund during 1949-50, there will be a deficit of Rs. 6.56 lakhs only at the end of 1949-50. In view of the large deficit, the entire provision of Rs. 71,000 made for the capital expenditure ~~should~~ be deleted. If this is done, the deficit at the end of 1949-50 will be reduced to Rs. 5.85 lakhs.

(5) The Bd. should increase the contribution from the general funds to the E. E. fund by Rs. 5.85 lakhs to meet this anticipated deficit. The spl. officer, Dt. Bd., Coimbatore, is requested to effect retrenchments in the expenditure provided under the general account in 1949-50 including the capital expenditure in order to pay the said additional contribution to the E. E. fund. He is requested to report to the Spl. Secy. in A. Deptt. within two weeks from the date of receipt of this order, the heads of accounts under the general fund under which he ~~has effected~~ ^{proposes to effect} retrenchments, ~~releasing~~ ^{the necessary} with the savings secured under each head, in order to fund the additional contribution to the E. E. fund.

2. A copy of the remarks of the D.P.I. in paras 5 and 6 of this order, cited is forwarded to the Spl. officer, Dt. Bd., Coimbatore, for information and necessary action.

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

(With a copy of the memorandum
in 1670-7)

The D.P.I.

The Secretary of F. F. Accts.,
The L. A. Deptt.,
(S. G.)

Sub:- BUDGET ESTIMATE - 1949-50 - Elementary Education Fund - District Board, Coimbatore.

Ref:- From the Special Officer, Dt. Bd., Coimbatore, R.O.C.No.32945-E2/48, dated 17-12-1948.
From the D.P.I., Endorsement, No.ROP. 20-B3/48, dated 21-1-1949.

The D.P.I. has forwarded, with his remarks, the Revised Estimate for 1948-49 and the Budget Estimate for 1949-50 of the Elementary Education Fund under the control of the District Board, Coimbatore. The estimates are examined below:-

2. Provision has been made in the budget for the expenditure connected with the scheme of compulsory elementary education. Credit has been taken for a subsidy from provincial funds towards the cost of the scheme. The transactions relating to this special scheme are noted in para 6 below.

3. Excluding the transactions relating to the scheme of compulsory elementary education and revised with reference to the remarks of the D.P.I. in para 8 on page 67 c.f., the normal receipts and charges of the E.E. Fund of the District Board are as shown below:-

	Revised Estimate for 1948-49.	Budget Estimate for 1949-50
	Rs.	Rs.
Opening Balance	98,111	6,892
Receipts-Ordinary	14,50,321	8,94,682
Receipts-Capital	27,330	71,000
TOTAL	15,75,762	9,72,574
Charges-Ordinary	15,06,770	15,68,070
Charges-Capital	62,100	71,000
TOTAL	15,68,870	16,39,070
Closing Balance	6,892	6,66,496

4. Revised Estimate for 1948-49:- Credit has been taken for the following items of receipts:-

(1) Rs.1,51,830 as Government contribution under

section 37 of the Ele. Edn. Act.

(2) Rs.79,396/- as contribution from the General Funds

(3) Rs.5,28,000/- the amount that will be adjusted from the Arrear Toll Compensation Grant to meet the deficit at the end of the current year.

(1) above:- As stated by the Special Officer, District Board, Coimbatore, at A on page 15 c.f., the amount taken credit for represents the ^{total of the} contribution of Rs.75,916, sanctioned in respect of the Education tax realised during 1946-47 but which was adjusted to the credit of the E.E. fund only during the current year, and Rs.75,916/- that will be sanctioned during the current year in respect of the education tax realised during 1947-48. But the actual amount of contribution in respect of the education tax realised during 1947-48 sanctioned in the current year in G.O.No.775-Edn., dated 18-3-49, is Rs.86,286/- Therefore, the credit taken for under this item should be increased to Rs.1,62,202.

(2) above:- The Board has taken credit for an amount of Rs.79,396 as the contribution from the general funds to the E.E. Fund. This has already been agreed to in G.O.No.2707-Edn., dated 2-11-1948. This may be allowed to stand.

(3) above:- When passing orders on the Budget Estimate for 1948-49, the Board was permitted to adjust a sum of Rs.5.28 lakhs, from out of the A.T.C. grant, to meet the anticipated deficit of 6.13 lakhs at the end of the current year. L.A. Department also had agreed to this. But from the ~~personal~~ of the R.E. of the E.E. Fund of the District Board it is seen that there will be a surplus balance of Rs.6,892. But in view of M above, there will be a surplus balance of Rs.17,264 at the end of the current year. As the A.T.C. grant is to be utilised only to wipe off a deficit and not to create a surplus, the amount taken credit for may be reduced by Rs.17,264 (that is, to Rs.5,10,736) and the amount so withheld, may be adjusted during 1949-50 to wipe off a

1/1 on p70.7
1/1 on p70.7

75,916
86,286
1,62,202

Vide G.O. at (C)

1,62,202
1,51,130
10,372
10,372
6,892
17,264
5,10,736

portion of the huge deficit of Rs.6.66 lakhs anticipated at the end of 1949-50. L.A. may see on this point with reference to their remarks at P on p.69 c.f.

5. Budget Estimate for 1949-50:- In view of the remarks at M and Q above, the B.E. will open with a nil balance. In this case, the deficit at the end of 1949-50 will increase to Rs.6.73 lakhs. But as stated at Q above, if the amount of Rs.17,264 will be adjusted to the E.E. fund during 1949-50, there will be a deficit of Rs.6.56 lakhs only at the end of 1949-50. In view of the large deficit, the entire provision of Rs.71,000 made for the capital expenditure may be ~~deleted~~ deleted. If this is done, the deficit at the end of 1949-50 will be reduced to Rs.5.85 lakhs. This huge deficit is due to the expenditure of Rs.4.98 lakhs on the payment of the enhanced rates of dearness allowance. Even if a full subsidy is sanctioned to meet this cost of d.a. to the District Board, there will still be a deficit of Rs.0.87 lakh at the end of 1949-50.

L.A. may be requested to say whether any addl. contribution can be made from General Funds to meet this deficit.

Whatever L.A. may say regarding R above, it appears that orders may now be passed on the budget leaving a deficit and the S.O. asked to report the actual closing balance on 31-3-49. After the receipt of his report, the question of what subsidy may be sanctioned to the Board to meet the huge deficit, may be considered. The Govt. also would have passed orders by that time on the question of provincial levy of a uniform education tax and the distribution of the proceeds thereof to the District Boards according to their needs.

6. Compulsory Elementary Education:- As the Govt. have undertaken to sanction a full subsidy

6.66
.07
6.73
6.73
.17
6.56
6.56
5.85

5.85
4.98
.87

R

towards the cost of the scheme, the ~~xxx~~ transactions relating to this scheme will not affect the position of the E.E. Fund. For the present, the expenditure provided for and the subsidy taken credit for, may be allowed.

7. L.A. and Finance may see for remarks.

29.3.49
me
29/3/49

29/3/49

LAD(PWD I)

Para 4 (2) and 4 (3) of E+PH note above. E.P.H.U.O. No 4982/49-1

These have already been agreed to.

31.3.49

Para 5 of E+PH note.

The Bd's BE for 1949-50 ^{after making provision for making heavy} capital expenditure ^(Rs. 9.9 lakhs) closes with a balance of Rs. 1.44 lakhs under general account ordinary. ~~As~~ As there is no likelihood of the whole of the ^{capital} expenditure provided, being actually incurred, the S.O. was advised to limit capital expenditure from general revenues to reasonable limits. If it is given effect to, the closing balance will be increased. Then the general funds can bear the strain on account of the proposed additional contribution of Rs. 87 lakh to EE account.

The Bd may be asked to transfer a sum of Rs. 87 lakhs to EE account in order to wipe off the deficit in that account.

With these remarks the file may be passed on to Fin.

31.3.49
31/3/49

P.T.O.

LOCAL ADMINISTRATION
14328
31 MAR 1949

SECRET

G

R on p 3 ante

In recent years Govt. have increased the resources of district boards by:

- (a) increasing the rate of land cess:
- (b) increasing the rate of entertainment tax and assigning the net proceeds to local bodies:
- and (c) levy of additional stamp duty on transfers of immoveable property, for the purpose of local bodies.

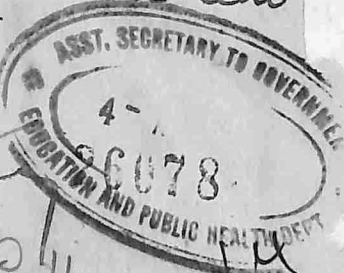
The tendency of S.Os. of Dt. Boards has been to spend all the additional income ^{on the expansion} ~~by expanding the~~ and of services other than elementary education by incurring a large capital expenditure ^{under the same act}. At the same time they leave huge uncovered deficits in their elementary education accounts and ask for large Govt. grants towards payment of dearness allowance to the elementary school staff in order to avoid deficit in the elementary education fund. This tendency should be effectively checked as otherwise Govt. will be unnecessarily put to large expenditure by way of Govt. grants to district boards towards payment of dearness allowance to the elementary education staff.

In this case, the district board's estimated total ordinary expenditure under the general account according to the B.E. for 1949-50 exceeds the corresponding actual expenditure in ~~1948-49~~ ¹⁹⁴⁷⁻⁴⁸ by Rs. 11 lakhs. Further the district board's capital expenditure under general account from current revenues is estimated at Rs. 7.95 lakhs in the R.E. for 1948-49 and Rs. ~~2.2~~ ^{2.2} lakhs in the B.E. for 1949-50.

2. This district board's estimated deficit under the elementary education fund in 1949-50 is 5.85 lakhs. The E. & P.H. Deptt. may be requested to tell the S.O. of the district board at once that no grant will be given by Govt. towards any part of this deficit and that the district board should ~~increase~~ increase the contribution to the elementary education fund by Rs. 5.85 lakhs in 1949-50 to avoid the

182
 deficit in the E.E. Fund. The S.O. may also be asked to effect retrenchments in ^{the} expenditure ~~xxxxx~~ provided under the General Account in 1949-50 including capital expenditure so as to enable him to pay the said additional contribution to the elementary education fund. He may be asked to report to the Govt. in L.A. Deptt. within two weeks, the heads of accounts under the General Fund under which he has effected the retrenchments necessary ^{with savings secured under each head} in order to find the additional contribution to the E.E. Fund.

1.4.49
1.4.49



E. P. H.

er
4/4/49

E.P.H.(B2)

Please see the notes of L.A. on pp 4-6 above. L.A. department state that the ~~State~~ D.R. Bd. committee should be asked to make an additional contribution of Rs. 5.85 lakhs in the ^{financial} year 1949-50 ^{from the G. Funds to the E.E. fund} to meet the anticipated deficit of Rs. 5.85 lakhs in the E.E. fund.

L.A. 014328-1D

2.4.49

A draft order is submitted below for approval.

4.4.49

me
4/4/49

mm
7/4/49

A3