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Sectt. II-27—60,001—17-11-48.

E. &P.H. (194) Department.

SERIES.

1

G.O. NO. 1481, EDUCATION.

1481
11-5-49

Dated the 11th May 1949.

24



[Despatch Abstract.]

BUDGET ESTIMATES FOR 1949-50 - Elementary Education Fund - District Board, The Nilgiris -

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.

S. Rajagopala Ayyangar, B.A.,
ial Officer, Dt. Board,
Nilgiris, Ootacamund.

To
The Secretary to Government,
Education and Public Health
Department, Madras.
Through the Director of Public
Instruction, Madras.

R.C.No. Pdl. 1/48, dated 5.12.1948.

Sub:- Budget - Elementary Education -Fund Account - Nilgiris
ict Board - Budget Estimate for 1949-50 and Revised estimate
948-49 - Submission of.

I forward herewith the Budget Estimate of the Elementary
Eion Fund Account of the Nilgiris District Board for the
y949-50 and the Revised estimate for the year 1948-49 in
date with necessary enclosures.

ue to the discontinuance of the Arrear Toll Compensation
grf Rs. 1,44,100 for 1949-50 provision for the minimum
reents has been made under all the items.

ul details have been furnished for the Receipts and
Expure provided in both the estimates towards the cost of
schof compulsory Education.

Special Officer,
District Board, Nilgiris.

Copy he Director of Public Instruction, Madras with a copy of
the et and enclosures.
Copy ne District Educational Officer, Coimbatore -do-
- Deputy Inspector of Schools, Nilgiris Range -do-
- Divisional Engineer (Highways) Ootacamund -do-
Copy , A3 and Accountant.

ELEMENTARY EDUCATION BUDGET - NILGIRIS DISTRICT BOARD.

HEAD OF ACCOUNT.	Budget Estimate for 1948-49.	Revised Estimate for 1948-49.	Budget Estimate for 1949-50.
RECEIPTS-ORDINARY.			
Opening balance. ...	3,000	25,692	53,302
(1) Education Cess - Current. ...	18,146	18,547	18,421
(6) Other receipts.	200	500	200
(7) Government grant--			
(i) Under Section 37 of the Elementary Education Act.	6,072	9,331	4,460
Subsidy for loss of income under Education Tax.	7,087	7,087	7,087
(ii) Under proviso to Section 37 of the Elementary Education Act.	19,320	19,320	19,320
Grant from Arrear Toll Compensation to meet deficit.	53,620	53,620	...
(8) Contribution from the General Account.	96,000	96,000	96,000
Refund of Permanent Advance.	...	12	...
(10) Advances recovered.	...	100	200
		+0,4,517	
Deduct-Amount transferred to Capital.	5,000	-5,000	...
Total.	195,445	199,517	145,688
Compulsory Elementary Education.			
For introduction of compulsion.	22,555	19,552	24,800
Grand total.	218,000	219,069	170,488
Receipts-Capital.			
1. Government grants-Compulsory scheme-Furniture & equipment.	9,000	4,000	3,500
-do- for Playgrounds.	...	1,230	1,000
5. Construction of buildings.	...	...	11,500
6. ADD-amount transferred from Ordinary.	5,000	5,000	...
Total.	14,000	10,230	16,000
Grand total.	14,000	10,230	16,000
Total, Ordinary and Capital.	232,000	229,299	186,488
Grand total including opening balance.	235,000	254,991	239,790

1,45,688
53,302
92,386

96,000
45,920
50,220

Head of Account.	Budget Estimate for 1948-49.	Revised Estimate for 1948-49.	Budget Estimate for 49-50.
Expenditure-Ordinary.			
1. Staff--			
Salaries and allowances.	124,700	99,810	119,090
Dearness allowance.	44,080	47,330	54,810
Contribution to Provident Fund.	3,400	3,400	3,400
Travelling allowance.	200	200	200
Prevocational training.	5,000	2,400	1,000
2. Contingencies and equipment--			
House rent. ...	9,000	9,130	9,300
Other items. ...	4,865	4,350	5,120
Equipment--			
Furniture and apparatus.	1,000	1,000	100
4. Repairs to buildings.	3,000	5,000	1,500
Advances recoverable	200	200	200
Refund of overdrawals.	...	8,609	...
Total.	195,445	179,429	194,720
Compulsory Education.			
Teaching. ...	16,795	8,280	17,080
Dearness allowance.	5,760	3,750	7,720
Total.	22,555	12,030	24,800
Grand total.	218,000	191,459	219,520
Expenditure - Capital.			
1. Buildings.	...	5,000	11,500
Furniture and apparatus.	5,000	5,000	...
-do- Compulsory area.	9,000	4,000	3,500
Providing playgrounds. ...	...	1,230	1,000
Total.	14,000	10,230	16,000
Total, Expenditure (Ordinary and Capital)	232,000	201,689	235,520
Total, closing balance.	3,000	53,302	4,270
Grand total, including closing balance.	235,000	254,991	239,790

Special Officer,
District Board, The Nilgiris.

Explanatory Memorandum - 1948-49 - Revised Estimate.

Receipts - Ordinary.

Opening balance, Rs. 25,692. The actual closing balance for 1947-48 has been taken as opening balance for the revised estimate for 1948-49.

Education Cess, Rs. 18,547: The actual amount adjusted by the Revenue Department for Fasli 1357 for 3 months from April 48 to June 48 is Rs. 4,732. The revised estimate for Fasli 1358 for 9 months from July 48 to March 49 as furnished by the Collector of the Nilgiris at Rs. 1,535 per mensem is Rs. 13,815. Hence the total amount of Education Cess for 1948-49 is Rs. 18,547.

Other receipts, Rs. 500: This represents the recovery of rent for quarters occupied by teachers, sale of unserviceable articles and application fees, etc.

Government Grants:

Under Section 37 of the Elementary Education Act, Rs. 9,331: A sum of Rs. 4,622-7-0 was sanctioned in G.O.Ms.No. 767 Education, dated 3.4.48 towards the Government contribution under Section 37 of the Elementary Education Act, 1920 for Education Tax realised in 1946-47. A sum of Rs. 4708-10-0 being the Government contribution under Section 37 of the Elementary Education Act, 1920 for the Education Tax realised in 1947-48 is expected from Government for which the Government was already addressed in this office letter No.A3-8186/48 dated 20.11.48.

4622-7-0
4708-10-0
9331-1-0

Under Section 37 of the Elementary Education Act, Rs. 7,087: This amount was sanctioned by Government in G.O.No. 1269 L.A., dated 28.6.48 towards the loss of income from Education Tax levied as a surcharge on Profession Tax.

Under proviso to Section 37 of the Elementary Education Act, Rs. 19,320: This was sanctioned by Government in G.O.No. 1584 Education dated 18.6.48 and G.O.No. 1673 Edn., dated 30.6.48.

Government grant under Arrear Toll Compensation, Rs. 53,620:- This amount is credited to the Elementary Education Fund to avoid deficit as per G.O.Ms.No. 385 L.A., dated 3.3.48 and G.O.Ms. No. 1245 Edn., dated 17.5.48.

Contribution from General Funds, Rs. 96,000:- This amount is provided as per G.O.No.Ms. 1245 Edn., dated 17.5.48.

Refund of permanent advance, Rs. 12:- This is the amount refunded by the Chairman, Mid-day Meals Centre, Jackanarai.

Advances recovered, Rs. 100:- This amount is expected to be adjusted from the Advances paid for transporting furniture etc.

Amount transferred to Capital, Rs. 5,000:- This amount is transferred to Capital for supply of furniture to the Elementary schools in non-compulsory area and taken as receipts under Capital.

Government grant for the scheme of Compulsory Education, Rs. 19,552.

A grant of Rs. 15,112/ was sanctioned by Government in G.O.No. 2852 Education dated 15.11.48 towards the expenditure on the compulsory scheme during 1948-49, and a sum of Rs. 4,338/ was sanctioned by Government in G.O.Ms. No. 2744 Education, dated 3.11.48 being the balance subsidy due to the District Board towards the expenditure incurred on compulsory scheme during 1947-48, and adjusted towards the excess subsidy drawn in 1946-47. A sum of Rs. 102 being the balance subsidy due for the District Board towards the expenditure incurred during the year 1946-47 is expected to be sanctioned by the Government as per this office letter No.A2-2010/48 dated 23.11.48.

Receipts - Capital.

Government grant for compulsory scheme, Rs. 4,000:- This is the amount to be sanctioned by Government towards the cost of furniture and slates to be supplied to the Elementary Schools in compulsory area.

Government grant for providing playgrounds, Rs. 1,230:- This is the amount to be sanctioned by the Government for providing playgrounds to the Higher elementary schools at Bikkatti and Ambalavayal as per proceedings No. 1692-B1/48 dated 17.8.48 of the Director of Public Instruction, Madras.

Amount transferred from Ordinary: Rs. 5,000:-This is the amount transferred from Ordinary for the supply of furniture to Elementary schools in non-compulsory area.

Expenditure.

1. Staff (a) Salaries and allowances. -Masters. Rs.99,810:-The expenditure up to 30.9.48 was Rs. 47,166. A sum of Rs. 52,644 is required for the expenditure for the rest of the year. The decrease is due to the non-availability of trained teachers for appointment in the vacant posts.

Dearness allowance, Rs. 47,330:- The expenditure up to 30.9.48 was Rs. 21,423. A sum of Rs. 26,007 is required for expenditure for the rest of the year. The increase is due to the revised rate of D.A. allowed to the elementary school teachers.

Contribution to Provident Fund, Rs. 3,400:- The estimated amount for the payment of Bonus to the elementary school teachers contributing to provident fund is provided.

Travelling allowance, Rs. 200:- The expenditure up to 30.9.48 was Rs. 116. A sum of Rs. 84 is required for the rest of the year, for payment of travelling allowance to the teachers.

Prevocational Training, Rs. 400:- This amount is provided towards the pay of Prevocational Instructors if appointed during the current year. The decrease is due to the non-availability of Instructors for appointment for Prevocational subjects so far.

Contingencies - House rent, Rs. 9,130:- The expenditure up to 30.9.48 was Rs. 4,198. A sum of Rs. 4,932 is required for the expenditure during the rest of the year. The increase is due to the increase of rent for some of the rented buildings.

Contingencies - Other items, Rs. 4,350:- The expenditure up to 30.9.48 was Rs. 1,852. A sum of Rs. 2,498 is required for the expenditure during the rest of the year. The decrease is due to the abolition of the conductresses and needle work classes in certain schools and savings in money order commission.

Equipment - Furniture and apparatus, Rs. 1,000:- This is required for supply of Maps and time pieces to the elementary schools.

Repairs to buildings, Rs. 5,000:- The minimum amount required for ordinary repairs to the departmental buildings and urgent special repairs has been provided. A sum of Rs. 100 being the amount required for repairs to the rent free buildings is also ~~provided~~ included.

Refund of Overdrawals, Rs. 8,609:- This represents the excess subsidy drawn in 1946-47 towards the supply of mid-day meals to the school children in compulsory area, refunded to Government as per Government Memo No. 15814-B2/48-1 Edn., dated 15.3.48.

Advances recoverable: Rs. 200:- This is the amount recoverable from the subordinates for transporting the furniture &c. to elementary schools.

Compulsory Education.

Teaching: Rs. 8,280: The expenditure up to 30.9.48 towards the pay and allowances of teachers, house rent and contingencies was Rs. 3,111. A sum of Rs. 5,169 is required for expenditure for the rest of the year including the arrears of house rent etc. The decrease is due to the non-availability of trained teachers for appointment in the vacant posts.

Dearness allowance: Rs. 3,750:- The expenditure up to 30.9.48 was Rs. 1,386. A sum of Rs. 2,364 is required for expenditure for the rest of the year. The decrease is due to the reasons stated above.

Capital.

Furniture and apparatus. Rs. 5,000:- This represents the cost of furniture to be supplied to the elementary schools in non-compulsory area.

Compulsory Education: Furniture and apparatus: Rs.4,000:- This represents the cost of furniture and slates to be supplied to the children in elementary schools in compulsory area. The decrease is due to non-providing of temporary sheds and supply of books as originally estimated.

Providing playground: Rs.1,230:- This represents the estimated cost for providing playgrounds to the Higher Elementary schools at Bikkatty and Ambalavayal.

Closing balance: The revised Budget for 1948-49 has been closed with a balance of Rs. 53,302 after making provision for all the necessary items.

Budget Estimate - 1949-50.

Receipts-Ordinary.

Opening balance: Rs. 53,302:- The closing balance for 1948-49 is taken as opening balance.

Education Cess. Rs. 18,421:- This amount as estimated by the Collector of the Nilgiris has been provided.

Other receipts: Rs. 200:- This is expected towards house rent for the quarters occupeid by the teachers, sale of unserviceable articles and application fees for teachers' posts etc.

Government grant:--

Under Section 37 of the Elementary Education Act.4,460:
This amount is expected from Government under Section 37 of the Elementary Education Act, towards the equivalent grant for the Education Tax realised in 1948-49.

Under Section 37 of the Elementary Education Act, Rs.7,087:
This amount is expected from Government towards the subsidy for the loss of income under Education Tax levied as a surcharge on Profession Tax.

Under proviso to Section 37 of the Elementary Education Act: Rs. 19,320:
This amount represents the subsidy for schools opened prior to 1.4.21 and after 1.4.21.

Contribution from General Funds: Rs. 96,000:- This is the minimum amount required from General Funds to balance the Elementary Education Fund Budget.

Advances recovered: Rs. 200:- This amount is expected to be adjusted from the advances paid for transporting furniture etc.

Government grant for Compulsory Scheme. Rs. 24,800:- This is the amount to be sanctioned by Government to meet the pay and allowances of additional teachers employed in schools in the compulsory area introduced from the year 1945-46 to 1947-48 and to meet the additional cost involved for opening new schools in these areas including the house rent, contingencies and Dearness allowance of Rs. 7,720.

Capital.

Government grant for compulsory scheme. Rs. 3,500:- This represents the grant expected from Government for the supply of furniture to the new schools to be opened and for the use of additional teachers to be appointed to the existing schools in the compulsory area. This includes Rs. 500 for the supply of books and slates for the poor children in the compulsory area.

Government grant for providing playgrounds. Rs. 1,000:- This amount is expected from Government to provide playgrounds to the elementary schools.

Government grant for construction of buildings. Rs.11,500:- This is the expected grant from Government for the construction of an additionall block to the Board elementary school, Gudalur as per proceedings No.Dis. 5770/48 dated21.10.48 of the Director of Public Instruction, Madras.

Expenditure - 1949-50.

Staff - Salaries and allowances. Rs. 1,19,090:- This represents the salaries and allowances of teachers as per schedule of establishment including additional teachers to be appointed (2 secondary grade and 12 Higher Elementary grade) in non-compulsory area. This includes Rs. 4,680 being the pay and allowances of 10 Kannada teachers to be appointed.

Dearness allowance: Rs. 54,810:- This represents the Dearness allowance of teachers as per schedule of establishment including additional teachers to be appointed in non-compulsory area. A sum of Rs. 2,280/ is included for the D.A. to be paid to Kannada teachers.

Contribution to Provident Fund: Rs. 3,400:- This amount is provided to pay bonus to all the elementary school teachers who are contributing to provident fund.

Travelling allowance: Rs. 200:- This is provided for payment of travelling allowance to teachers on transfer.

Prevocational training: Rs. 1,000:- This is provided towards the pay of instructors for prevocational subjects and for supply of materials for these classes in Higher elementary schools.

Contingencies - House rent: Rs. 9,300:- This amount is provided for the payment of rent for rented buildings in non-compulsory area.

Contingencies - other items: Rs. 5,120:- This amount is

provided for the payment of contingent charges payable to the Headmasters, Special contingent charges for needle work classes, wages of conductresses, watermen and money order commission etc.

Equipment - Furniture and apparatus: Rs. 100:- This is provided for supply of table copies and maps to the elementary schools.

Repairs to buildings. Rs. 1,500:- This is provided for ordinary repairs to the departmental buildings and also rent-free ones.

Advances recoverable: Rs. 200:- This is the amount recoverable from the subordinates towards the payment of transporting furniture etc. to elementary schools.

Compulsory Education: Teaching:Rs. 17,080:- This represents the salaries and allowances of teachers, house rent and contingencies as per schedule of establishment in compulsory area including additional teachers to be appointed (10 H.E.G.) and for new schools to be opened.

Dearness allowance: Rs. 7,720:- This represents the Dearness allowance of teachers in compulsory area as per schedule of establishment.

Capital.

Buildings. Rs. 11,500:- This represents the estimated cost for the construction of an additional block to the Board elementary school, Gudalur.

Compulsory area: Furniture and apparatus: Rs. 3,500:- This is provided for the supply of furniture to the new schools to be opened and for the use of the additional teachers to be appointed to the existing schools in the compulsory area including supply of Books and slates to the poor children.

Providing playgrounds: Rs. 1,000:- This is required for providing playgrounds to the elementary schools.

Closing balance: Rs. 4,270:- The Budget Estimate for 1949-50 closes with a balance of Rs. 4,270 as against the prescribed minimum of Rs. 4,262 after making provision for all absolutely necessary items.

Special Officer,
District Board, Nilgiris.

Number of Schools having the Highest classes.

	Lower Elementary.	Higher Elementary.	Total.
1. No.of schools on the date of submission of the Budget.	77	9	86
2. No. of schools proposed to be opened.	4		
3. Total number of teachers employed in all the schools on the date of submission of the Budget.	216		

	Secondary.	Higher Elementary.	Lower Elementary.
4. Scale of pay in force and the number of teachers in each school.	40-1½-55-2-75 (25)	30-1-45 (173)	23-1-33 (8)
		Total: 216.	
5. No. of additional teachdrs proposed to be employed-- (i) In the existing schools.	2	27 = 29.	
(ii) Schools to be newly opened during the ensuing year and their scale of pay.	4 Higher Ely.grade.		
6. If the pay of the existing teachers is proposed to be revised, the total number of teachers will be affected showing the present and the proposed scale of pay and the extra provision made for the purpose.	NIL.		
7. Remarks.	"		

7. 9 10

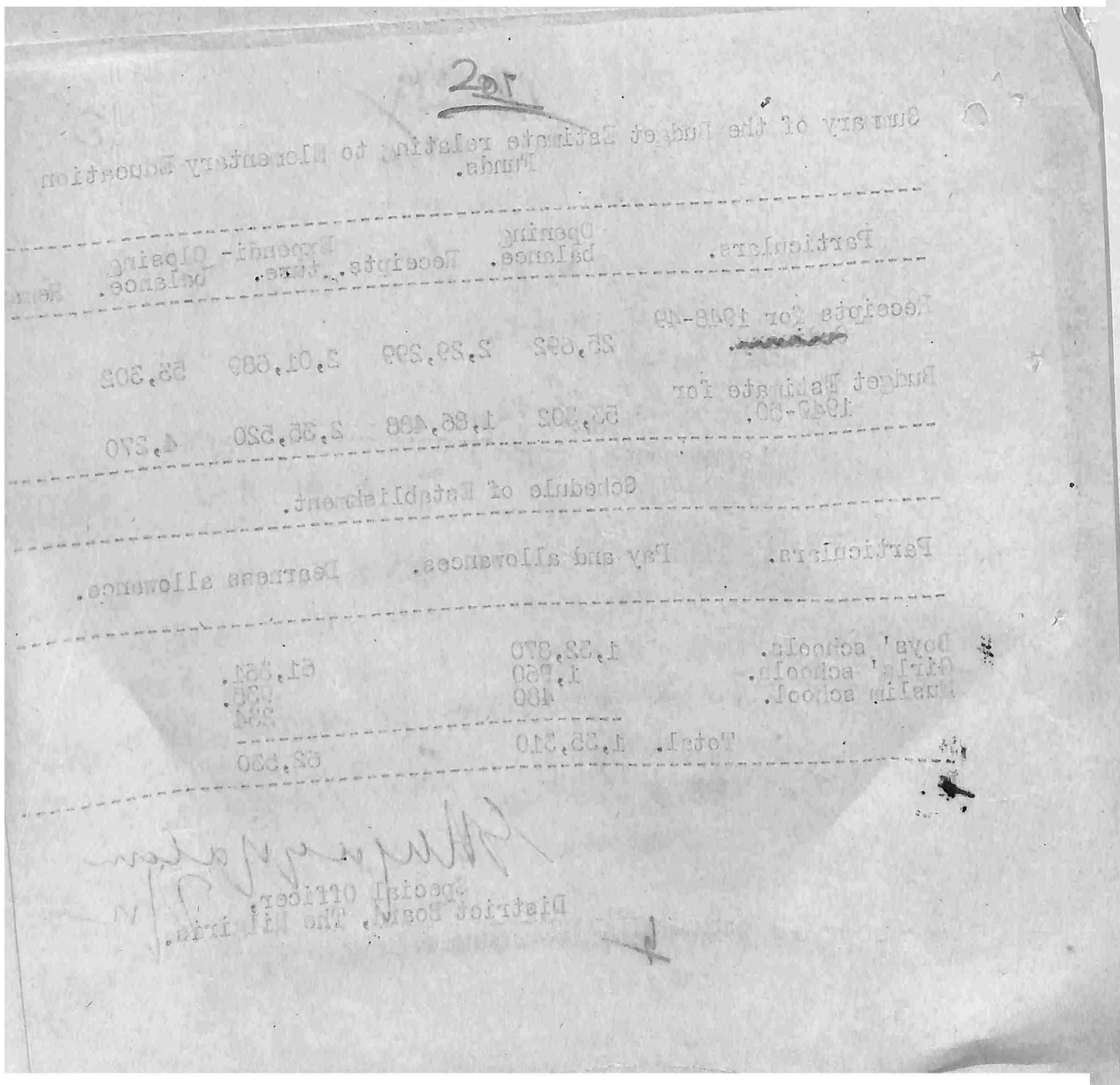
Summary of the Budget Estimate relating to Elementary Education Funds.

Particulars.	Opening balance.	Receipts.	Expenditure.	Closing balance.	Remark
Receipts for 1948-49 ~~Ordinary~~.	25,692	2,29,299	2,01,689	53,302	
Budget Estimate for 1949-50.	53,302	1,86,488	2,35,520	4,270	

Schedule of Establishment.

Particulars.	Pay and allowances.	Dearness allowance.
Boys' schools.	1,32,870	61,361.
Girls' schools.	1,960	935.
~~Anglo vernacular schools.~~	480	234
Total.	1,35,310	62,530

Special Officer,
District Board, The Nilgiris.



ROP. No. 23-B3/48-49.

Office of the
Director of Public Instruction,
Madras, dated 17th January 1949.

Sub: Elementary Education-Fund-Nilgiris-Dt. Board- Revised Estimate for 1948-49- and Budget Estimate for 1949-50.
Ref: Letter Rc.No.Pdl. 1/48 dated 5/12/1948 from the Special Officer, Dt. Board, Nilgiris.

-@£@-

Submitted.

2. REVISED ESTIMATE FOR 1948-49:

(i) The credit taken for Rs.53620/- as Government grant under Arrear to be compensation is liable for revision with reference to G.O.1245 Education dated 17-6-48.

14209

3. BUDGET ESTIMATE FOR 1949-50:

(i) The credit taken for Rs.4460/- as Government grant under Section 37 of the Elementary Education Act is liable for revision with reference to the actual amount of education tax realised in 1948-49.

4. ACCOMMODATION: It is reported that seven schools required urgent repairs and that accommodation is inadequate and unsuitable in as many as 12 schools. Sanitary provision may also be made in many schools. In view of the fact that a sum of Rs.8700/- is being paid annually by the Board as rent to school buildings and in view of the fact that both the Revised Estimate and Budget Estimate close with a surplus, the Dt. Board may adopt a scheme of constructing 3 or 4 buildings every year.

5. EQUIPMENT: Essential articles of furniture and science apparatus may be supplied to Lower Elementary and Higher Elementary Schools respectively.

6. INTRODUCTION OF COMPULSION: The credit taken for Rs. 19552/- has to be reduced to Rs.19450/- as Government have not sanctioned subsidy of Rs.~~912/-~~ 102/- requested for in the letter of the Special Officer, Nilgiris Dt. Board, No.A.2.2010/48 dated 23/11/1948(vide Government Memo. No.89015-B2/48-2 Edn. dated 21/12/1948). The credit taken for grants for the supply of books and slates and for provision of playgrounds may be deleted as they do not have the proper sanction of Government.

for Director of Public Instruction.

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

kn.19/1/-

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23/ 12

E & P. H. deptt (B2)

79/445

Subj:- B. E. for 1949-50 - Edn. Fdn. - Grant - Dt. Bd.,
Tda Nilgiris - Orders passed.

Ref:- 1) From the S.O., Dt. Bd., the Nilgiris
No. Pdl. 1/48 dated 5.12.48

2) Endt. from the D.P.I. No. 23-B3/48-49 dated
17.1.1949.

Order No. No. 1481 Edn. dated 11-5-49

The R. E. for 1948-49 and the B. E. for 1949-50
of the Edn. Fund under the control of the
Dt. Bd., the Nilgiris, are approved subject to
the following remarks:-

RE for 1948-49

The contribution from the general funds to
the E. F. should be reduced from
Rs. 96,000 to Rs. 50,000.

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3. E. for 1949-50

The contribution from the general funds to the E. E. fund should be reduced from Rs. 96,000 to Rs. 44,000.

In view of the orders above, there will be a deficit of Rs. 1,01,032 at the end of 1949-50 as a result of this large deficit the entire provision of Rs. 12500 made for the capital expenditure should be deleted. There will, then, still be a deficit of Rs. 88000 at the end of 1949-50. The Spl. Officer, Dt. Bd., the Nilgiris, is requested to report the actual closing balance on 31.3.49. After receipt of this report, the question of how to meet the anticipated deficit will be considered.

A copy of the remarks of the D. P. I. in forwarding the Estt. cited above is forwarded to the Spl. Officer, Dt. Bd., the Nilgiris for information and necessary action.

To
The Spl. Officer,
Dt. Bd.,
The Nilgiris,
The D. P. I.,
The Examr. of L. F. Accts.,
The L. A. dept.

27 Bz 14

From
Sri S. Rajagopala Ayyengar, B.A.,
Special Officer, Dt. Board,
The Nilgiris, Ootacamund.

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

51198

R.C.Pdl. No.1/48, dated 30.6.49.

Sir,

Sub:- Budget Estimate for 1949-50 - Elementary Education
District Board, the Nilgiris.

Ref:- G.O.No. 1481 Edn., dated 11.5.49 and this office
R.C.Pdl. No.1/48, dated 6.6.49 and 15.6.49.

I invite a kind reference to this office letters quoted above and request that the Government may be pleased to issue early orders in the matter.

Special Officer,
District Board, Nilgiris.

28

B2

From
Sri S. Rajagopala Ayyangar, B.A.
Special Officer, Dt. Board,
The Nilgiris, Ootacamund.

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

Sir, R.C.No. Pdl. 1/48, dated 6.6.1949.

13

Sub:- Budget Estimate for 1949-50 - Elementary Education Fund - District Board, Nilgiris.

Ref:- G.O.No.1481, Edn., dated 11.5.49.

While passing orders on the Budget Estimate for 1949-50 of the Elementary Education Fund of this District Board, the Government have remarked that the contribution from the General Funds to the Elementary Education Fund provided in the Revised Estimate for 1948-49 and Budget Estimate for 1949-50 should be reduced from Rs. 96,000/ to Rs. 50,220 and from 96,000/ to Rs. 44,000/ respectively. In view of the above orders there will be a deficit of about a lakh of rupees and the Government have, therefore, suggested to delete the provision of Rs. 12,500/ made for Capital expenditure for 1949-50 reducing thereby the deficit to about Rs. 88,000.

In this connection I wish to point out that if the provision of Rs. 12,500/ made for capital expenditure is deleted the corresponding provision made for capital receipts (ie) anticipated Government grant) will also have to be deleted and the deficit will not be Rs. 88,000 at the end of 1949-50 as remarked by the Government in the G.O. under reference. The Government have further remarked that the question of how to meet the anticipated deficit will be considered after the receipt of a report regarding the actual closing balance on 31.3.1949.

As the pass books with entries made up for 5 months from November 48 were received from the Treasury Officer only on 28.4.49 and besides ~~xxx~~ as the particulars called for in respect of several receipts are yet to be received from the Treasury Officer, the actual closing balance on 31.3.49 will be worked out and reported to Government by 15.6.49 soon after the Elementary Education Fund account is compiled up to 31.3.1949.

8.6.49

Special Officer,
District Board, the Nilgiris.

8/6

E&P.II(B3)

No action is called for at present on the above letter of the S.O. Dl. Bd. the Nilgiris. Action may be taken when he reports the actual closing balance in the E.E. fund on 31.3.49. This may be filed with the G.O. at (B).

8/24.6.49

25/6/49

2 6

29 15

E.P.H. deptt (B2)

Memo No. 5119-B2/49-1 Edn. dated 7.9.49

Subj :- B.E. for H 49-50 - E.E. fund - Dr. Rd, the Nilgiris.

Ref :- From the C.O., Dr. Rd, the Nilgiris
No. Pdl. 1/49 dated 30.6.49.

The C.O., Dr. Rd, the Nilgiris is requested to send a copy of his letter No. Pdl. 1/49 dated 15.6.49 as it has not been received by Govt.

To

The Spl. Officer
Dr. Rd,
The Nilgiris.

7.7.49 7.7.49

7/7/49

NB Presumably to be taken as addressed through the DPI

7/7/49

7/7/49

From
Sri S. Rajagopala Ayyengae, B.A.,
Special Officer, Dt. Board,
the Nilgiris, Cotacamund.

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

ASST. SECRETARY TO GOVERNMENT
25 JUL 1949
EDUCATION AND PUBLIC HEALTH DEPT.

26484

R.C. Pdl. 1/48, dated 16.7.49.

Sub:- Elementary Education - District Board, the Nilgiris - Budget Estimate - 1949-50.

Ref:- Government Memorandum No. 37600-B2/49-1, Edn., dated 30.6.49.

With reference to para 1 of the Government memo quoted above regarding the actual closing balance in the Elementary Education Fund Account on 31.3.49, I invite a kind reference to this office letter R.C. Pdl. No.1/48, dated 15.6.49 (copy enclosed).

A separate report will be submitted with reference to para 2 of the memo.

ASST. SECRETARY TO GOVERNMENT
17 AUG 1949
EDUCATION AND PUBLIC HEALTH DEPT.

Special Officer,
District Board, Nilgiris.

P.T.O.

32

Copy of this office letter R.C.Pdl. No.1/48, dated 15.6.48 to the Secretary to Government, Education and Public Health Department, Fort St. George, Madras.

Sub:- Budget Estimate for 1949-50 - Elementary Education Fund - District Board - The Nilgiris.

Ref:- G.O.No. 1481 Edn., dated 11.5.49.

In continuation of this office letter No. Pdl. 1/48-2 dated 6.6.49, I have to state that excluding the arrear toll compensation grant of Rs. 53,620/ taken credit in the Elementary Education Fund Revised Estimate for 1948-49 as per G.O.No. MS. 395 L.A., dated 3.3.48 and Government Memo No. 6735-B2/48-2, Edn., dated 24.3.48, the actual closing balance on 31.3.49 is (minus) Rs. 37,588-1-5.

/True copy/

33

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

Memorandum No. 563487/49-2 Edn., dated 10.9.49.

Sub:- Elementary Education - District Board, the Nilgiris - Budget Estimate - 1949-50.

Ref:- From the S.O., Dt.Bd., Nilgiris, dated Pdl.1/48, dated 16-7-1949.

The S.O., Dt. Bd., Nilgiris, is informed that no portion of the arrear toll compensation grant of Rs.1,23,620 adjusted to the E.E. fund during 1948-49 need be transferred to the General Fund's Account. There will then be only a deficit of Rs.1980 in the E.E.Fund at the end of the current year. The S.O. should avoid the deficit by making an addl. contribution from the General Funds to the E.E.Fund.

To

The S.O., Dt.Bd., Nilgiris
The D.P.I.

34

From
Sri N.J. Lingam, B.A.,
President, Dt. Board,
The Nilgiris, Ootacamund.

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

Sir, Pdl.No. 1/48, dated 12.10.1949.

Sub:- Elementary Education - The Nilgiri District Board - Budget Estimate for 1949-50.

Ref:- Government Memo No. 56434-B2/49-3, Edn., dated 10.9.49.

The closing balance of the Elementary Education Fund for the year 1948-49 is Rs. 86,019-14-7 after adjusting Rs. 1,23,620/ from the Arrear Toll Compensation to the Elementary Education Fund. Hence the opening balance for 1949-50 is Rs. 86,019-14-7 and the closing balance is Rs. -15,012/ as detailed below:

Opening balance 1949-50	...	Rs. 86,019-14-7
Receipts - Ordinary.	...	49,688--0-0
Contribution from General Funds.		44,000--0-0
	Total.	1,79,707-14-7 or 1,79,708--0-0
Expenditure - Ordinary.	...	1,94,720--0-0
	Closing balance.	- 15,012--0-0

The actual deficit will be Rs. 15,012/ and not Rs. 1,980/ as stated in the Government memo under reference. It is not possible to make an additional contribution of Rs. 15,012/ from the General Fund Account to balance the budget of the Elementary Education Fund for 1949-50 as the Arrear toll compensation grant has been discontinued from the current year. I, therefore, request that considering the slender resources of the District Board, the Government may be pleased to sanction a special subsidy of Rs. 15,000/ to enable the District Board to meet this deficit.

I also invite a kind reference to para 1 of Government Memo No. 37600-B2/49-1, Edn., dated 30.6.49 and request that the Government may be pleased to issue early orders sanctioning the enhancement of the rate of Education Cess from 1¼ annas to 4 annas in the rupee of land revenue as requested in this office letter Pdl. No. 21/48, dated 8.12.1948.

President,
District Board, Nilgiris.

13.10.

36

1/2
26/12-10

P33 C.7

(A)

37 (2nd) E.E. deptt (32)

Memo No. 79296 B2/49-1 Edn. dated 18.10.49 19

Sub:- E. E. fund - Dt. Bd, the Nilgiris - B.E. for 1949-50.

Read:- From the S.O., Dt. Bd, the Nilgiris
No. Pdl. No 1/49 dated 12.10.49

The S.O., Dt. Bd, the Nilgiris, is informed that ~~the order~~ vide in post. memo No. 56434 B2/49-3 Edn, dated 10.9.49, ~~will not be modified and that~~ an additional contribution of Rs. 1,940, ~~noted in the same,~~ should be made to the E. E. fund from the general funds during the current year.

The question of meeting the ~~the~~ deficit, if any, in the E. E. fund, ~~if any,~~ even after the adjustment of the additional contributions, will be considered on receipt of the R. E. ~~Estimate of~~ the question whether the rate of education cess, if necessary, should be raised, will also be

examined at that time.

To

The President

Dt. Bd

The Nilgiris.

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

Sub:- BUDGET ESTIMATE - 1949-50 - Elementary Education Fund - The Nilgiris District Board.

Ref:- From the Special Officer, District Board, The Nilgiris, No.Pdl.1/48, dated 5-12-1948.
From the D.P.I., No.28-B3/48-49, dated 17-1-1949.

The D.P.I. has forwarded with his remarks the R.E. for the year 1948-49 and the B.E. for 1949-50 of the Ele. Edn. Fund under the control of the Nilgiris District Board.

2. Provision has been made both in the R.E. and in the B.E. for expenditure connected with the scheme of compulsory elementary education and credit has been taken for a subsidy from provincial funds towards the cost of the scheme. The transactions relating to this special scheme are examined in para 6 below.

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

	R.E. for 1948-49	B.E. for 1949-50.
	Rs.	Rs.
Opening Balance	25,692	45,780
Receipts-Ordinary	1,99,517	1,45,688
Receipts-Capital	6,230	12,500
Total	2,31,439	2,03,968
Charges-Ordinary	1,79,429	1,94,720
Charges-Capital	6,230	12,500
Total	1,85,659	2,07,220
Closing Balance	45,780	-3,252

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

(1) An amount of Rs.9,331 as Govt. contribution under section 37 of the Ele. Edn. Act.

(2) An amount of Rs.53,620 as A.T.C. Grant.

(3) An amount of Rs.96,000as contribution from the General account.

Item (1) above:- This amount represents a sum of Rs.4,622-7-0 sanctioned in G.O.No.767-Edn., dated 3-4-48, as Govt. contribution under section 37 of the Ele. Edn. Act, 1920, in respect of the Education tax realised in 1946-47, and a sum of Rs.4,708-10-0 sanctioned in G.O.No. 3140-Edn., dated 9-12-1948, as Govt. contribution in respect of the Education tax realised in 1947-48. These figures have already been verified by the Examiner and found correct. The provision may therefore be allowed to stand.

Item (2) above:-When passing orders on the B.E. for 1948-49 of the Ele. Edn. Fund of the Dt. Bd., the Board was asked to adjust to its E.E. Fund a portion of the A.T.C. grant in order to avoid the anticipated deficit. But in view of the surplus balance of Rs.45,780 in the R.E. and that in view of the fact that the A.T.C. grant should be utilised only to wipe off the deficit in the E.E. Fund and not to create a surplus, the amount taken credit for should be reduced by Rs.45,780, that is, to Rs.7,840. But, as the financial year 1948-49 is already over, and as the entire amount taken credit for might have been adjusted to the E.E. Fund by this time, and as the resultant surplus in the R.E. will be useful only in reducing the deficit in the B.E., the entire amount taken credit for may be allowed to stand. L.A. may see on this point.

Item (3) above:-This is in accordance with the instructions issued in G.O.No.1245-Edn., dated 17-5-48. This may be allowed to stand.

5. B.E. for 1949-50:- Credit has been taken for a contribution of Rs.96,000 from the general funds to the E.E. fund. L.A. department may be requested to state whether the contribution may be fixed at this level. The B.E. closes with a deficit of only Rs.3,252. In view of this deficit, the provision of Rs.12,500 made for the capital expenditure may be reduced by Rs.3,200/- If this is done, the budget will be a balanced one.

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

of the scheme, the 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. may see for remarks.

LOCAL ADMINISTRATION 15812 8 APR 1949 SECRETARIAT

E&P.H.U.O. 1420983/49-1

8.4.49

Please see the note of the E. & P.H. Deptt. from p.1 above.

2. A on p.2 above:- May be agreed to.

3. B R on p.2 above:- The proposal of E. & P.H. is that the contribution from general account to the E. E. account may be fixed at Rs.96,000 in the R.E. for 1948-49. If this is done the E.E. Account closes with a balance of Rs.45,780 under E.E. Account. It was proposed in the note in connection with the general account budget that a sum of Rs.44,000 only need be transferred from general fund to E.E. account in the R.E.for 1948-49; but with this contribution, the E.E. account would close with a deficit of Rs.6220. In order to wipe off this deficit a further amount of Rs.6220 may be transferred to the E.E. Account from the genl.acct. The total contribution from General Account to E.E. Account in the R.E. for 1948-49, will then amount to Rs.50,220.

4. Taking into account the additional contribution of Rs.6220 referred to in para 3 above, the B.E. will close with a balance of Rs.1608 in 1949-50 under genl.account. In view of the unsatisfactory financial position of the Dt. Board under General Account the Board will not be in a position to contribute anything more than the standard contribution (Rs.44,000) to the E.E. Fund in 1949-50.

E. & P.H. will no doubt consider in what way the deficit in the E.E. Fund in 1949-50 should be met.

p.t.o.

6. The file may be returned to L. & P.H.

E & P. H. deptt (B3) LA/C 15812-1C
5.5.49

Please see the note of L.A above. They say that the contribution from the general funds to the E. E. fund should be reduced from Rs 96000 to 50,220 in the R. E. for 1948-49.

Also in the B. E for 1949-50, the contribution from the general funds to the E. E. fund should be fixed at Rs. 44 000 instead of at Rs 96 000 with ref. to their above notes. In view of these remarks, the R. E ~~will show~~ for 1948-49 will close with a nil balance. In this case, the B.E will open with a nil balance and close with a deficit of Rs. 49,032. But in view of the remarks of A above, the deficit will further increase to Rs. 1,01,032.

In view of this large deficit, the entries pertaining to Rs. 12500, made for the capital expenditure may be duly deleted. There will, then, still be a deficit of Rs. 88532. The question of how to meet this deficit may be considered after a report on the actual closing balance on 31.3.49, is received from the S.O.

A draft order is submitted herewith for approval.

9.5.49 10.5.49

35833

96000
50,220
45780

96000
44000
52000
3252
45,980
49,032

49,032
52,000
1,01,032

1,01,032
12,500
88,532

1,25,588
53,620
71,968
71,968
54,810
17,158

E & P. H. deptt (B3)

Subj:- B. E - 1949-50 - E. E. fund - Dt. Bd, the Nilgiris.

Ref:- From the S.O, Dt. Bd, the Nilgiris No. 1/48 dated 6.6.49, 15.6.49

When passing orders on the B. E. of the E. E. fund, of the Dt. Bd, the Nilgiris, for 1949-50, it was expected that the E. E. fund would close with a deficit of Rs. 88,000 at the end of the current year, assuming that the budget would open with a nil balance on 1.4.49. Now the Spl. Officer, Dt. Bd, the Nilgiris, in his letter dated 15.6.49, has reported that the budget opened with a deficit of Rs. 37,588. In this case, the deficit in the E. E. fund at the end of 1949-50, will increase to Rs. 1,25,588. It is seen from the letter of the S.O, that the A.T.C. grant of Rs. 53,620, ordered to be adjusted to the E. E. fund during 1948-49 was not credited to the Fund. The reasons for the non-adjustment are not also reported. It appears that the S.O, need not be addressed in the matter as the financial year 1948-49 is already over.

2. The question for consideration is, as to how the deficit anticipated, should be avoided. The A.T.C. grant of Rs. 53,620 will still be available for transfer to the E. E. account; L.A: may be requested to state whether this transfer may be made in the current year. The deficit will then be reduced to Rs. 72,000. This is mainly due to the expenditure of Rs. 54,000 on the payment of dearness allowance to teachers. Even if, a full subsidy is paid towards this expenditure, there will still be a deficit of Rs. 17,000 at the end of the current year in the E. E. account. L. A. deptt have already noted in their notes on pp 3-4 n. 4 (A), that it will not be possible to make any additional contribution to the E. E. fund from the general funds during the current year over and above the sums of Rs. 44,000, already agreed to. In the circumstances, it appears that the rate of education cess will have to be increased to meet the anticipated

deficit of Rs. 19,000. Perhaps, this question may be considered, after the receipt of the R.E. The Govt. may have passed orders on the general question of rate of edn. cess by then.

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

S/
27.7.49.

27/7/49

E.I.C.M
30/7

E4P.H.U.O. 56434 B3/49-1
29.7.49.

L.A.Department.

The C.A.Acct. of the District Board for 1948-49 has since been received. It is observed that the General Account for 1948-49 closed with a balance of Rs.115,791 (after adjusting Rs.6,972 of the A.T.C.) and the Ele.Edn.Account closed with a balance of Rs.86,020(after adjusting Rs.123,620 of the A.T.C.). The Board ought not to have adjusted any amount of the A.T.C.to the General Account which otherwise closed with a surplus balance while the adjustment of the A.T.C. to the E.E.Account should have been limited to Rs.37,600-i.e.the amount required to cover deficit under that account. TheC.B. under the General Account for 1948-49 should therefore be taken as Rs.108,819 and that under the Ele.Edn.Account as nil. Revised The General Account for 1949-50 will then closed with a balance of Rs.42,110 against the required minimum of Rs.8,600. and the E.E.Account for 1949-50 will close with a deficit of Rs.88,000. It should be possible for the Board to increase the contribution from the General Account to the E.E.Account by a further sum of Rs.25,000. The E.E. Account for 1949-50 will then close with a deficit of Rs.63,000. The question of avoiding this deficit may be considered while examining the R.E.for 1949-50. With these remarks the file may be passed on to Finance Dept.

115791
6972
108819
RE 68377
+ 40482
1625
42110
88,000
25,000
63,000

L.A.U.O.
33141/49-1-C
10.8.49

S.S.S.
9.8.49

9.8. 49

PTO

SECRETARY TO GOVERNMENT
59502
11 AUG 1949
FINANCE DEPARTMENT

LOCAL ADMINISTRATION DEPARTMENT
33141
29 JUL 1949
SECRETARIAT, MADRAS

AS2
E4P.H
Fin no 5250 28A-1
13.8.49
62/17

1,23,620
86,020
37,600

21

Fin (Exp A)

The notes of E & P.H. and L.A. on pp. 1-2 above may be perused. No special remarks are called for in Finance now.

13/8/49

13/8/49

S.S.O.H

17 AUG 1949
EDUCATION AND PUBLIC HEALTH DEPT.

E 4P.H (B3)

Please see the notes of L.A and Finance on pp 2-3 above. L.A. deptt. say that actually, a sum of Rs. 1,23,620 was adjusted from the A.T.C. grant to the E.E. fund by the Dt. Bd; the Nilgiris during 1948-49 and that the E.E. account closed with a balance of Rs. 86,020 (on 31.3.49) They object to the action of the D.B. in having adjusted the amount so as to leave a surplus balance in the E.E. account and state that the amount should be limited to Rs. 37,600 and that the excess amount of Rs. 86,020, adjusted, should be refunded to the account of the general funds. This deptt may agree to the views of the deptt. The orders on the matter, it is presumed will be issued by the L.A. deptt.

2. In the above circumstances, the E.E. account of the Nilgiris Dt. Bd. will open with a nil balance and close with a deficit of Rs. 42000 at the end of 1949-50. L.A. deptt. have noted that an additional contribution of Rs. 25,000 can be made from the general funds to the E.E. fund during the current year. In this case, there will still be a deficit of Rs. 63,000 in the E.E. fund at the end of the current year. This deficit is mainly due to the expenditure of Rs. 54,810 on the payment-

of dearness allowance to teachers, as already noted, in the
orders of this dept at M on p1 ante. It was suggested
therein, that a full subsidy equal to this expenditure
on d.a, may be paid to the Dt. Bd. L.A. dept state
that the question of avoiding this deficit of Rs. 63,000
may be considered, while examining, the R.E. for 1949-50.
~~It appears that~~ The question now for consideration is,
whether this deficit of Rs. 63000, may not be wiped out,
by utilising a portion equal to the sum of Rs. 63,000
out of the amount of Rs. 86,020, available reported to
that M on p3 ante, for transfer from the general
account ~~of~~ the E. E. account. L.A. may be consulted
on this point.

3. The file may accordingly be sent to L.A again
for remarks.

001/19/8/49. LA

3/19.8.49.

2/19.8.49

LOCAL ADMINISTRATION DEPARTMENT
36667
22 AUG 1949
SECRETARIAT, M.D.

E4P.H.U.O. 564434/49-2
19.8.49.

L.A. D°

No doubt there was an
excess adjustment of Rs 86,020
in 1948-49 from A.T.C to
the Elg Edn Acct. Under the
orders of Govt re utilisation of
A.T.C, the said amount was
be utilised for village roads
and conservancy. On review
of the deficit in the E E Fd,
no ~~the~~ objection need be

88,000
86,020
1980

L.Dis 36667/49-IC
3.9.49

Br 9

24

taken now for the excess
adjustment, as otherwise
Govt will have to pay
d.a grant towards the
deficit in the Elg Edn Fd.
Then there will be no
need for an addl contribn
of Rs 25,000 from the Edn
Fds referred to at 2 on
p3 above. ~~A~~ An addl
contribn of Rs 1,980 shd
suffice to avoid a deficit
in the E.E Fd. This is
agreed to by L.A.

3/9/49 E&P4

E4P.4CB 3/

Please see the note of L.A. above. A draft
memo is submitted below for approval.

3/8.9.49 2/8/7/49 9/9/49

O/C 56434

5 SEP 1949
68093