Scott. II-27—58,004—2.-10-47.

E & P.H. **(1949) Department.**

MS **SERIES.**

Order on pp 43-44 CF

Put away

Supdt

G.O. NO.	684 EDN.
Dated	11.3.49.

(22)

[Despatch Abstract.]

Budget-estimate - 1949-50 - Elementary Education Fund - Chingleput District Board - Orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O.	863	Edn.(MS)	12.4.48	Memo	81985/48-6-B2	Edn(MS)	21.2.49.
G.O.	1288	Edn.(MS) (Last years budget)	20.5.48	G.O.	500 (Skeleton budget for precedent)	Edn(MS)	23.2.49.
G.O.	1673	Edn.(P)	30.6.48.				
Memo	79022-B2/48	Edn.	10.11.48.				
G.O.	251	Edn(MS).	3.2.49				

Further Papers.

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

(2) PDM 13B3/48-69

Roc.No.18379-48-C.9. Chingleput Dt.Board's office,
Saidapet, -12--48.

To

The Director of Public Instruction,
M A D R A S.

Sir,

Sub: BUDGET-Budgest estimate-1949-50-Chingleput District Board-Elementary Education Funds-Forwarded.

Ref: Your letter C.No.2311-B.1-48 dated 3-11-48. not need

I forward herewith the Budget Estimate for 1949-50 of the Elementary Education Funds of the District Board in duplicate together with an explanatory note thereon. A copy of proceedings of the Special Officer, Chingleput District Board approving the budget estimate is also enclosed.

pages 5-21 infra
pages 23-27 infra
page 3 infra

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

not put up
p. 37 infra

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

Provision has been made in the budget for repairs to rent free buildings.

No provision has been made in the budget for expenditure under capital for buildings.

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

page 31-35 infra

Marked variations between the budget estimate for 48-49 sent last year, the revised estimate for 1948-49 and the Budget for 1949-50 have been explained in detail in the enclosures attached to the budget.

pages 9-21 infra

Detailed particulars have been furnished for the provisions made for compulsory education scheme in the revised estimate for 1948-49 and in the budget for 1949-50.

p.t.o.

4

5

CHINGLEPUT DISTRICT BOARD.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUNDS. 1949-50.

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	Opening balance.	Receipts.	Expenditure.	Closing Balance.
	Rs.	Rs.	Rs.	Rs.
Ordinary.				
Elementary Education excluding endowments	140580	1377340	1517920	-
Endowments.	920	210	210	920
Capital.	-	28000	28000	
	141500	1405550	1546130	920

asr.6/12/48.

3/24 N. Venkatachalam

For - Special Officer, Dt.Bd.

ELEMENTARY EDUCATION FUNDS OF THE CHINGLEPUT DISTRICT BOARD.

ACTUALS OF 1947--48.

	ORDINARY.				CAPITAL.			Closing balance.
	Opening balance.	Receipts.	Expenditure.	Closing balance	Opening balance.	Receipt.	Expenditure.	Closing balance.	Both ordinary and capital.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B.Elementary Education excluding endowment.	41755-15-5	1296283--3-5	1217632-13-10	120406-5-0	-	9948-0-0	9948-0-0	-	120406--5-0
D.Endowment Account.	900--9-0	29--7-6	6--2-0	923-14-6	-	-	-		923-14-6
Total.	42656-8-5	1296312-10-11	1217638-15-10	121330--3-6	-	9948-0-0	9948-0-0	-	121330--3-6

4/34

Per Special Officer,District Board,
Saidapet.

asr.6/12/48.

Revised Budget of the ELEMENTARY EDUCATION FUNDS OF THE CHINGLEPUT DISTRICT BOARD.

Revised Budget for ~~ACTUALS OF 1947-48~~. 1948-49.

	ORDINARY.				CAPITAL.				Closing balance.
	Opening balance.	Receipts.	Expenditure.	Closing balance	Opening balance.	Receipt.	Expenditure.	Closing balance.	Both ordinary and capital.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B.Elementary Education excluding endowment.	120410	1439260	1419090	140580	-	89890	89890	-	140580
D.Endowment Account.	920	210	210	920	-	--	--	--	920
Total.	121330	1439470	1419300	141500	-	89890	89890	-	141500

5/34

For Special Officer, District Board,
Saidapet.

asr.6/12/48.

10

(2) 11

	No. of schools having as the highest class.									
	8th standard.	7th standard.	6th standard.	5th standard.	4th standard.	3rd standard.	2nd standard.	1st standard.		
No.of schools on the date of submission of the budget.	19	5	7	618	2	13		664		

No. of schools proposed to be opened in the ensuing year.

Higher Elementary Schools. Nil.
Lower Elementary schools. 50

Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget of the scales of apy in force and the number of teachers in each scale. 1846

Secondary Grades.	Rs.40-1½-55-2-75--	76
Higher Grades.	30-1-45.	1547
Lower Grades.	23-1-33	223
	Total.	1846

Number of additional teachers proposed to be employed in:-

	Conversion of single teacher schools.	50
	Compulsory.	47
ii.Existing schools.	Secondary Grade teachers.	20.
	Higher Grade teachers.	30
iii.Schools to be newly opened during ensuing year & their scale of pay.	Higher Grade.	50.

iv. If the pay of the existing teachers is proposed to be raised, the total number of teachers whose pay will be effected showing the fixation and proposed scales of pay and extra provision made for the purpose. Nil

asr.6/12/48.

6/34

For Special Officer,Dt.Board.

Head of account to which the pay of the establishment is debitable.	DEscription of posts.	Sanctioned strength in each scale of pay.	Scale of pay.	
ELEMENTARY EDUCATION FUNDS.	Teachers.	Sanctioned strength.	Sclae of pay.	Qualificatio
Salaries of Masters.	do.	96	Rs.45-1½-55-2-75.	S.G.
	do.	1724	30-1-45.	H.G.
	do.	223	23-1-33	L.G.
	Total.	2043.		

Note: The Headmasters of schools with a staff of not less than 4 including Headmaster are paid duty allowance of Rs.2/- each F.M. and Rs.5 each per mensem if in addition the strength of the school exceeds 300

Clerks and Servants:-

Superintendent.	1	Rs.90--3--120
Accountant.	1	do.
Lower Division clerks.	18	45--2---85
Attender.	1	24-1-32-1/2-35

7/34 Ramachandran

For Special Officer, Dt.Board.

asr.6/12/48.

CHINGLEPUT DISTRICT BOARD.

ELEMENTARY EDUCATION FUND.

RECEIPTS.

Actuals for 47-48.		Revised estimate for 48-49.	Heads.	Budget for 48-49.	Budgert estimate 49-50.	Remarks.
1		2	3	4	5	6
Rs.		Rs.		Rs.	Rs.	
		121330	Opening balance.	610	141500	
390146		426830	(a) Education Tax. Current & arrears.	393070	438070	
	A	100	2.Fees & Penalties under the Elementary Education act.	100	100	
			3.Income from investments.			
			4.School fees.			
			5.Endowments.			
		10	6.Contributions.	10	10	
1856		600	7.Other receipts.	600	600	
			8.Government Grant.			
77072	B	74590	(b)i.Under section 37 of the Ele.Education act.	68760	74585 73010	74585 73010 1575
235640	B	235640	ii.Under provision to section of the Ele. Education account.	235640	235640	
160340	C		iii.For Dearness allowance.			
	D	339520	iv.For meeting the deficit.	502480	407345 408920	407345 1,41,500 5,48,845
204773		204660	v. Arrear toll compensation. grant.			
47408	F	47410	vi.Contribution from the General account for other purposes.	47410	47410	1203760
		1329355 4019 1289165				
			9.Investment realised.			
9641.			10.Advances recovered.	502480 158000 344480		1,493560 344480 1049080
			Deduct refunds.			
9648	G	40190	Deduct amount transferred to capital.	21000		
		1289170	Total.	1493350	1203760	
29		210	Add amount relating to endowments.	210	210	
		1289380	Grand Total.	1493560	1203970	
9648		2860	Add amount transferred from ordinary.	21000		
		1292240		56300		
		~~1328570~~	Total.		1203970	
		1292240	Total ordinary and capital.	1549860	141500	
		1213355				
		1413570	Grand total including opening balance.	1550470	1345470	

8/34 Parthasarathy

For Special Officer, Dt.Bd.

16

(10 17)

EXPENDITURE.

Actuals of 47-48.		Revised estimate for 48-49.	Heads.	Budget 48-49.	Budget estimate 49-50.	Remarks.
			Ordinary.			
			STAFF.			
			Salaries & allowance.			
1266	A	1050	Dt.Board Educational Officer.	1040	1100	(1)
296	B	200	Contribution for pension and leave allowance of Dt.Board Educational Officer.	250	200	
244		240	War allowance.	180	260	
78		610	T.A.& contingencies of Dt.Board Educational Officer.	480	720	
31		80	House allowance.	30	110	
622603	B	665060	Masters.	697070	738200	(2)
365935	C	384040	Dearness allowance.	336310	431150	(3)
338	D	750	Gratuity	2500	1000	(4)
12805	E	14460	**Clerks & Servants.** Salaries.	11910	16620	(5)
3135		4220	Dearness allowance.	2790	4920	
1203		1390	Presidency allowance.	1070	1580	
		810	Contribution to P.F.	640	920	
			Education Tax-collection charges.			
24774	F	34090	Contribution to P.F. Masters.	32000	34510	(6)
2238	G	2500	Travelling allowance. Stipends of teachers sent for training.	5400	5000	(7)
			Contingencies.			
39393	I	41770	i.House Rent.	39300	42490	(8)
61237		48430	ii.Other items.	40000	51550	(9)
			EQUIPMENT.			
806	K	20890	Furniture & apparatus.	20000	5000	(10)
56	L	1000	Library books & Maps.	9100	1000	(11)
		10	**Other items.** Prizes & scholarship.	10	10	
14675	M	47400	Repairs to buildings.	27000	10000	(12)
2952			Advance recoverable.			
		1269000	Total.		1344340	

1269000	Total.		1344340
210	Add amount relating to endowments.	750	210
1269210	Grand Total.	1494100	1344550

CAPITAL.

2860 N	Lands & Buildings.		
	Total.	21000	
1272070	Total expenditure both ordinary & Capital.	1550600	1344550
141500	Total closing balance.	70	
1413570	Grand total including closing balance.	1550670.	1344550

For Special Officer, Dt.Board, Saidapet.

asr.6/12/48.

Revised Budget for 1948-49.		Receipts-Ordinary.	Budget Estimate for 49-50.		Budget for 1948-49.
Rs.			Rs.		Rs.
		COMPULSORY EDUCATION.			
		GOVERNMENT GRANT FOR:-			
A 78690		Salary of Masters.	94540	A'	266280
B 47200		Dearness allowance.	57000	B'	
		Clerks & Servants.			
C	7090	Salary	7840	C'	
D	7790	Dearness allowance.	8240	D'	
E	1150	Contingencies.	2180	E'	
F	5000	Feeding.	--	F'	
G	3170	House Rent.	3780	G'	
	150090	Total.	173580		
		C A P I T A L.			
H	26000	Contribution from Government for the construction of sheds.	--	H'	15000
I	37330	Excess cost of the construction of sheds to be met from the Elementary Education account.	--	I'	
J	20700	i. Furniture & apparatus.	25000	J'	17300
K	3000	ii. Books & Maps.	3000	K'	3000
	87030	Total.	28000		
	237120	Grand Total.	201580		

For Special Officer, Dt.Board, Saidapet.

asr.6/12/48.

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COMPULSORY EDUCATION.

EXPENDITURE.

Revised estimate for 48-49.			Budget estimate for 49-50.		Budget for 1948-49.
	Rs.		Rs.		Rs.
		Compulsory Education.			
		Ordinary.			
A	78690	Salaries of masters.	94540	A'	159120
B	47200	Dearness allowance.	57000	B'	86400
		Clerks & Servants.			
C	7090	Salary.	7840	C'	8160
D	7790	Dearness allowance.	8240	D'	860
E	1150	Contingencies.	2180	E'	9000
F	5000	Feeding.	--	F'	
	3170	House Rent	3780		8400
	150090		173580		
		C A P I T A L.			
		Building.			
H	63330	Construction of sheds.	--	H'&I'	15000
J	20700	Furniture & apparatus.	25000	J'	17300
K	3000	Books & slates.	3000	K'	3000
	87030		28000		
	237120	Grand Total.	201580		

asr.6/12/48

For Special Officer, Dt.Bd.,
Saidapet.

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CHINGLEPUT DISTRICT BOARD.

BUDGET (REGULAR i.e.OTHER THAN COMPULSORY)

Elementary Education Fund-Revised Estimate for 1948-49 and Budget estimate for 1949-50.

EXPLANATORY NOTE.

1. Revised estimate for 1948-49.

The revised estimate opens with a balance of Rs.1,21,330/-

A.Receipts.

Education Tax:- The Collector, Chingleput District, has advised in his Rc.No.276-Pdl-48 dated 13-11-48 that a sum of Rs.36506 may be claimed monthly towards the education cess during the present fasli year.

i.Collections during the months of April, May and June 1948.

3 x 32756--- 98268/-

Ii. Collections during July 48 to March 1949---

9 x 36506---328554/-

426822 or Rs.426830/-

Government grant under section 37:- Although the Board levies education tax at 27 pies rate, Government grant is payable to the Board only at 4½ pies rate. A grant of Rs.74590 was sanctioned in G.O.No.863 Edn.and P.H., dated 12-4-1948.

Government Grant under the proviso to section 37:- A sum of Rs.1,56,636 was sanctioned in G.O.No.1673-Edn.& P.H., dated 30-6-48 for schools opened after 1-4-1921 and a sum of Rs.79,004/- was sanctioned in G.O.No.1584 Edn.&P.H. dated 18-5-1948 for schools opened prior to 1-4-1921. The total of Rs.2,35,640/- was taken credit of, under this.

Toll compensation. The Government permitted the transfer of only 1.58 lakhs from this amount to Elementary Education fund in G.O.No.1288 Edn. dated 20-5-48. But the entire arrear toll compensation amount of Rs.2,04,560 sanctioned in G.O.No.1097-L.A. dated 2-6-48 is taken credit of, as the Elementary Education budget closes with a deficit balance.

P.T.O.

Government Special Grant for meeting the deficit:-

While passing the budget estimate for 1948-49, the Government in their order No.G.O.Ms.1288-Edn., dated 20-5-1948 have asked the Board to report the opening balance in 1948-49 and have suggested that they would come to the rescue of the Board in wiping off the deficit. Accordingly, the Government were addressed in this office Roc.No.11483-48-C.9 dated 5-11-48 to grant a sum of Rs.3,86,178--7--0 for wiping off the deficit. The excess amount of Rs.46,662 (Rs.2,04,660 - Rs.1.58 lakhs referred to in the last para) is short adjusted and the balance of Rs.3,39,520 is taken credit of.

Contribution from the General account:-

The contribution payable from the general account to Elementary Education account every year as fixed in G.O.No.1774-Edn. dated 24-8-1936 is Rs.47,408/-. This amount is taken into account.

Advance from General Funds:- As grants due from Government are received very late every year, an advance of Rs.1,00,000 was taken from the General account to meet the current expenses and this diversion was sanctioned in Government memorandum No.79022-B.2 Education dated 10-11-48.

B.Charges:-

District Board Educational Officer:- As the District Board Educational officer is attending to Secondary Education work also Government have ordered that 1/3 rd expenditure is recoverable from the General Funds and so this 1/3 expenditure is shown as abatement of charge.

Salaries of masters:- Provision has been made for the payment of all arrear biils kept pending.

5 Lower Elementary Schools,(Tirur,Minjur, Theethalam,Tiruvottiyur girls and Kosavanpalayam) have been developed into Higher Elementary schools and in 8 incomplete Higher Elementary Schools (Mathur,Melmanambedu,Uttiramerur Girls Elapakkam,Perambakkam,Arpakkam,Manamadhi and Kavithandalam) the next Elementary classes were opened this year.

36 new lower elementary schools have been opened so far and 14 new schools are to be opened shortly. The inspection officers have been addressed to send proposals and their replies are awaited.

Dearness Allowance:- The Government in their order No.1347-L.A.d dated 8-7-48 have ordered the payment of enhanced dearness allowance as in the case of Government servants with effect from 1-1-1948. Arrear dearness allowance at the enhanced rates have been paid completely. Provision has been made for payment of dearness allowance to Elementary school teachers according to these enhanced rates.

Clerks and Servants:- According to the G.O. received recently the Elementary Education will have 4 more clerks. Provision for 2 clerks is made in this year's revised budget and provision for the other 2 made in the compulsory education budget.

Contribution to Provident Fund:-

All teachers who have completed their probationary periods are being confirmed in their appointments and admitted to the benefits of the Provident Fund scheme.

House Rent:-

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

Other Items:-

The wages of sweepers have been uniformly increased from Rs.2/- to Rs.2-4-0 per mensem, the extra amount of annas 4 being allowed to meet the cost of brooms.

An Education Bulletin is being issued every month containing departmental circulars and other useful information, the inaugural number having been issued on 15-8-1948 in commenoration of the Independance Day anniversary.

A mechanic to repair the District Board time pieces has been proposed and the appointment will be made shortly.

All the forms required are to be purchased and supplied.

A sum of nearly Rs.10,00 has been paid for the registration of the scout troops and cub packs.

Provision has been made for all these items.

P.T.O.

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Furniture and apparatus:-

Most of the schools require furniture. It is proposed to supply required furniture. In addition, other articles such as time piece,locks and garden tools are to be supplied.

Library books and Maps:-

To all the Higher Elementary Schools,selected journals and a daily are ordered for supply for pupils' Reading Rooms to encourage study habit.

Repairs to buildings:-

Almost all departmental buildings are in need of repairs. Only last year, some of the buildings that have not been repaired for a number of years now, have begun to be repaired. This year considerable progress in the repairing of old buildings is sought to be achieved.

For Special Officer,Dt.Bd.

CHINGLEPUT DISTRICT BOARD.

BUDGET ESTIMATE FOR 1949-50.

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Opening Balance:- There is an opening balance of Rs.1,41,500.

A.Receipts:-

Education Tax:- The figure advised by the Collector,Chingleput District, being the ppobable collection of education tax at 27 pies rate is not adopted as it is far less than the usual figure. This is calculated at the present rate of monthly contribution viz.Rs.36506/- Rs.3506 x 12 --- 438072 or 438070/-

A/

Government Grant under section 37 & under proviso to section 37:- Figures same as for 1948-49 are adopted.

Arrear Toll compensation grant:- No credit has been taken as it has been specifically stated by Government that toll compensation amount should not be taken into account.

Contribution from General account:-The usual contribution of Rs.47,408 is taken credit. No further allotment could be made available in the District Board General accounts budget.

Grant to meet the deficit:- The income is on the decline while the expenditure is on the increase. The Government wanted that revision of scales of pay should be introduced. This meant an extra expenditure of about 50% (a Higher Grade that was getting Rs.20/- to start with now gets Rs.30/-).

So too, dearness allowance at rates admissible to Government servants were ordered to be paid.

Such a big slice of 2 lakhs and odd that can be got under toll compensation is not to be taken into account.

So much so, the budget for 1949-50 closes with a heavy deficit of Rs.408920/-. The Government should come to the rescue of the Board by sanctioning special grant to meet the deficit.

B:-CHARGES.

Masters:- In accordance with the scheme for provision of schools in schoolless villages with a population of 500 and above, 50 new new schools are to be opened in 1949-50.

For the opening of next higher standards in the 10 incomplete Higher Elementary schools in the district, 10 secondary grades are to be appointed.

P.

The opening of more Higher Elementary schools will be deferred till schools are provided in all schoolless villages.

For the development of single teacher schools into plural teacher schools, 50 teachers are proposed to be appointed.

To cope with the increase in strength in the existing schools, 10 secondary grades and 30 Higher Grades may be necessary. Provision has been made accordingly.

Clerks and Servants:- Under the latest G.O. permitting the appointment of one clerk for every 100 teachers, 2 more clerks will be necessary. Provision has been made for one clerk here. The other clerk's provision will be made in the compulsory Education Budget.

House Rent:- Additional provision is made to meet the demand for increase in rent and for rents for additional buildings needed for schools.

Other items:- Provision has been made for the supply of forms issue of Education bulletin and payment of registration charges for scout troops and cub packs in Elementary schools under the Board.

Furniture and apparatus:- As a large number of articles are proposed to be supplied in 1948-49, a large sum is not provided in 1949-50.

Books and Maps:- Provision is made for the supply of journals to Higher Elementary schools. Pupils' reading rooms are provided in all Higher Elementary schools. These reading rooms are popular. Public are also allowed the use of these school reading rooms after school hours.

Repairs to buildings:- In view of the heavy amount to be spent in 1948-49 under this head, only Rs.10,000/- is provided in 1949-50 including Rs.2000 for rent free buildings.

7/5 For Special Officer, Dt.Bd.

CHINGLEPUT DISTRICT BOARD.

COMPULSORY EDUCATION BUDGET.

Elementary--Education Fund--Compulsory Scheme--Revised estimate for 1948-49 and Budget estimate for 1949-50.

Compulsory Education scheme is in force in 65 centres. To provide additional accommodation in these centres, sheds are to be put up in 1948-49 at a cost of Rs.63,370/-

For 47 more teachers to be appointed in 1949-50, provision has been made.

14/54 For Special Officer, Dt.Bd.

30

EXPLANATION FOR THE MARKED VARIATION.

REVISED ESTIMATE FOR 1948-49.

(17) 31

R E C E I P T S.

A. Education tax is continued to be realised in the area of the District Board at the rate of 27 pies. The Collector Chingleput District has advised that a sum of Rs.36506 may be claimed monthly towards the education cess during the present fasli year. So credit has been taken in the revised estimate for a sum of Rs.426822 as noted below.

(i) Collections during the months of April, May & June 48. 3 x 32756-- Rs. 98268

(ii) Collections during July 48 to March 1949. 9 x 36506-- 328554

426822 or

426830

B:- The figure 74590 furnished by the Government in their order (A) No.863 Education dated 12-4-48 while reviewing the budget for 1948-49 has been adopted.

(D) C:- The figures furnished by the Government in G.O.No.1673 Education dated 30-6-48 and G.O.No.1584 Edn. dated 18-6-48 have been adopted.

Subsidy for schools started after 1-4-21. Rs.156636
do. do. prior to 1-4-21. Rs. 79004

Total. 236640

D:- While reviewing the Budget Estimate for 1948-49, the Government wanted information about the actual opening balance in 1948-49 for considering how to meet the deficit of Rs.386178-7-0. An application for the sanction of a special grant to meet the deficit has been submitted to the Government in this office Roc.No.11483-48-C.9 dated 5-11-48. In as much as a sum of Rs.46660/- is proposed to be drawn from the arrear toll compensation grant over and above the sum of Rs.1.58 lakhs permitted to be transferred to Elementary Education account a corresponding reduction by Rs.46660 is made in the special grant of Rs.386178-7-0 and this leaves the figure at Rs.339520/-

P.T.O.

E:- Out of Rs.204660 under arrear toll compensation sanctioned for the District Board in G.O.No.1097-L.A. dated 2-6-48, the Government in their order No.Ms.1288 Edn. dated 20-5-48 have permitted the District Board to transfer only Rs.1.58 lakhs to the Elementary Education Fund account. But the entire arrear toll compensation of Rs.204660 has been taken into account as it is laid down in the above G.O. that this should be utilized first for wiping off the defects.

F:- This is the usual contribution payable from General Funds to Elementary Education Funds as per 1734 Education dated 24-8-36.

G:- Buildings kept unrepaired for the past several years required immediate attention and urgent repairs, lest they ~~shall~~ should crumble down. Hence, repairs to existing buildings require priority of attention over capital works and hence only a provision of Rs.2860 is made in the current year under capital in the revised budget.

BUDGET FOR 1949-50.

RECEIPTS.

H:- The figure of Rs.438070 advised by the Collector, Chingleput District being the probable collection of education tax at 27 pies rate is adopted. ~~This figure is nearly 1½ lakhs less than the figure in the revised estimate for 1948-49. Reasons for such a wide variation are not known as per G.O.No.844 Fin. & M. dated 16-4-34, this office is simply to adopt the figure furnished by the Collector whatever it may be.~~

I:- The Contribution payable by the Government calculating the levy of tax at 4½ pies rate works out to Rs.73010/-

J:- This is the usual figure.

K:- The total charges for the year excluding the endowments comes to Rs.~~1545260~~ 1344340 whereas the estimated receipts amount to Rs.~~710920~~ 935420. To meet the deficit, credit has been taken for a special grant of Rs.~~626840/-~~ 408920

L:- This is the usual contribution.

For Special Officer, Dt.Bd.
Saidapet.

EXPLANATION FOR THE MARKED VARIATION.

REVISED ESTIMATE FOR 1948-49.

EXPENDITURE.

A:- As the District Board Educational Officer is attending to Secondary Education work, Government have ordered that 1/3rd expenditure is recoverable from the General Fund account and so this 1/3rd expenditure is shown as abatement of charge.

B:- Provision is made for the following:-

i. Payment of salaries to teachers as per revised scales.

ii. Payment of duty allowance to Headmasters.

iii. Arrear bills consequent on the grant of increments due to the teachers from 1-11-48.

iv. Payment of salaries to weaving instructors at the rates admissible to them.

v. Payment of leave salary to the teachers.

vi. Opening of 50 new schools.

vii. Appointment of 10 secondary grade teachers consequent on the raising of certain lower elementary schools to Higher Elementary schools and consequent on the opening of Higher Standards in the incomplete Higher Elementary schools.

C:- Government in their order No.1347-L.A. dated 8-7-48, required that the local bodies should pay the dearness allowance to their sub-ordinates at the enhanced rates admissible to Government servants with effect from 1-1-48. It has been done accordingly.

D:- No remarks.

E:- In G.O.No.2727 Edn. dated 2-11-48, Government have ordered that the clerks in the Elementary Education section may be appointed at the rate of one for 100 teachers. At present there are only 2 superintendents and 12 clerks and one attender for about 1850 teachers in this district. 4 more clerks are to be appointed. Necessary provision has been made for 2 more clerks in this budget and for 2 clerks in the compulsory education budget.

F:- Increased provision is made for confirming all teachers who have completed their probation and for the payment of Provident Fund bonus on their behalf from the General Funds.

G:- Unnecessary transfers are avoided. Hence the provision of Rs.2500/- in the revised budget estimate for 1948-49 as against Rs.5400/- provided in the Budget Estimate towards Travelling Allowance for ~~mater~~ masters will do.

34

H:- For the 26 sheds under compulsory education scheme to be completed in 1948-49 only 26000 at Rs.1000 per shed can be expected from the Government. As the Divisional Engineer's figures for the construction of sheds comes to Rs.63330, the balance of Rs.37330 has to be met from the Elementary Education Funds.

I:- There is a general clamour for increase of rent from almost all building owners. Though it will not be possible to consider all their requests, consideration is necessary at least in deserving cases and hence a slight increase.

J:- Increased provision is made for the following:-

1. All the forms required for the schools are to be purchased and supplied.
2. Monthly bulletin.
3. Mechanic to repair the school time-pieces.
4. An uniform increase of Re.0-4-0 in the sweeper's wages to meet the cost of broomsticks etc.

K:- Articles of furniture as recommended by the Inspecting Officers are to be purchased and supplied.

L:- Provision is made for the supply of journals to the Higher Elementary schools.

M:- Many of the departmental buildings require repairs and so increased provision is made in accordance with the requirements of the Engineering Department.

No provision is made for repairing the rent free buildings.

BUDGET ESTIMATE FOR 1949-50.

1.(Vide) remarks under 'A' above. No further remarks.

2. Provision is made for the following:-

i. Opening of 50 new schools in school-less areas with a population of 500 and above.

ii. Appointment of 10 Secondary Grade teachers for the Higher standards to be opened in 10 incomplete Higher Elementary schools.

iii. Development of single teacher schools.

iv. Posting of additional teachers in the existing schools where the the strength and attendance are unwieldy for the present staff

3. This is consequential to item 2 above.

4. No remarks.

5. In view of a further increase in the number of teachers by about 200, provision is made for 2 additional clerks one in this budget and one in the compulsory education budget.

6 and 7: No remarks.

8 and 9:- Same as item I and J in the revised budget.

(19) 35

10. In consideration of the provision of a fairly large amount of Rs.20890 in the revised budget for this year , only Rs.5000 is provided for in the Budget Estimate for 1949-50.

11. No remarks.

12. Remarks similar to item 10 above. This includes a sum of Rs.2000/- provided for repairing rent free buildings.

16/34 Purushotham
For Special Officer,Dt.Bd.

asr.6/12/48.

36

COMPULSORY EDUCATION BUDGET.

(20) 37

A and A': Provision is made for 203 teachers as it stood on 1-4-48 in the revised estimate. In the Budget estimate for 49-50 provision is made for 47 more teachers.

B and B': No remarks.

C and C': Consequent on the increase in the number of teachers appointed in the compulsory education scheme, the clerical staff in the education section has to be strengthened and hence provision is made for 2 clerks in the revised budget for 1948-49 and for three clerks in the budget estimate for 1949-50.

D and D': Consequential.

E and E': Provision for contingencies at Rs.1-8-0 per teacher has been made.

F. Arrear bills of the midday feeding scheme have to be paid this year and hence the provision.

G and G': No remarks.

H and I: As required by the Engineering Department, the sum of Rs.63330/- has been provided for the construction of 26 additional sheds under compulsory education scheme. Towards this, a grant to the extent of Rs.26000/- will be got from the Government and the balance is to be met from the District Board.

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

K and K': Books and slates are to be purchased and supplied to poor children attending the schools in the compulsory Education areas.

asr.6/12/48.

12/3 For Special Officer, Dt.Board, Saidapet.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
Roc. No. 13 B3/48 dated 14.1.1949.

Sub:--Elementary Education-- Chingleput District Board- Revised Estimate for 1948-49 and Budget Estimate for 1949-50- Submitted.
Ref:--Lr. Roc. No. 18379-48-C3 dated 6.12.48 from the S.O. Dt. Board, Chingleput.

ASST. SECRETARY TO GOVT. EDUCATION 19 JAN 1949

Submitted.

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

3668

3. Revised Estimate for 1948-49.

(i) The credit taken for Rs. 74590/- as Government Grant under Section 37 of E.E. Act must be revised to Rs. 74585/- with reference to G.O. 863 Edn. dated 12.4.48.

(ii) The credit taken for Rs. 2,04,660/- as Arrear Toll Compensation exceeds the sum of Rs. 1.58 lakhs sanctioned in G.O. No. 1288 Edn. dated 20.5.48 by Rs. 46,660/- and this requires Government sanction. — already saved — vide p. 9 of

(iii) The credit taken for Rs. 3,39,520/- as Government grant to meet the deficit may be revised to Rs. 1,98,020/- in as much as the Revised Estimate for 1948-49 is said to close with a balance of Rs. 1,41,500/- The net credit of Rs. 1,98,020/- requires sanction of Government.

4. Budget Estimate for 1949-50.

(i) The credit taken for Rs. 73,010/- as Government grant under Section 37 of Elementary Education should be revised to Rs. 74,585/- since it is stated that the same figure as for 1948-49 has been adopted.

(ii) In as much as the credit taken for the Government grant to meet the deficit under Revised Estimate for 1948-49 has to be reduced by Rs. 1,41,500/-there will be no opening balance in the Budget Estimate for 1949-50. As such the credit taken for Government grantfor meeting the deficit has to be increased from Rs. 4,08,920/- to Rs. 5,50,420/- and requires Government sanction.

5. Accommodation: About 90 schools are reported to be in need of additional accommodation and about 20 schools are said to have unsuitable accommodation. The District Board may be advised to take early steps to provide the required additional accommodation, especially to schools in compulsory area, and to take up minor and periodical repairs.

6. Equipment: The supply of equipment is said to be poor in most of the schools.

7. Staff; It is reported that there is more need for Secondary grade teachers and that leave vacancies are not promptly filled up. The Special Officer may also be advised to avoid transfers in the middle of the school year and to reduce the number of single teacher schools.

17.1.49

FOR DIRECTOR OF PUBLIC INSTRUCTION.

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

R.O.C.No. 11483-48-Cl. Chingleput Dt.Board's Office,
Saidapet, dated 7th March 1949.

To

The Secretary to Government,
Education and Public Health Department,
Fort St.George,
M a d r a s.

Sir,

17615 Budget-Chingleput District Board-Elementary Education Funds-1948-49 Deficit- payment of a special subsidy of Rs. 2,63,541-1-0 requested.

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

Ref:-Government Memorandum No. 81985-48-6-B2 Edn. dated 21-2-49.

In my letter R.O.C.No. 11483-48-Cl, dated 27-1-49, the Government were requested to sanction the payment of a special subsidy of Rs. 3,39,516-1-0 for meeting the deficit under Elementary Education Funds in the current year.

The Government in their Memorandum referred to above have ordered that out of the closing balance of Rs. 1,21,330 under Elementary Education funds on 31-3-48, a sum of Rs. 97,305 may be utilised to meet the liabilities of 1947-48 and that the remaining sum of Rs. 24,025 being the surplus from the subsidy paid byGovernment to wipe off the deficit caused by the grant of dearness allowance to the Elementary School teachers, should be refunded into the Treasury and the fact of having done so reported to Government. This amount will be refunded into the Treasury on the 15th March 1949 when the monthly Voted and Non-Voted subsidies will be adjusted by the Treasury Deputy Collector, Saidapet and the fact reported to Government.

A sum of Rupees one lakh has already been diverted from the Genera Funds to Elementary Education Funds to meet current expenses. This diversion will have to be made good as soon as the sum of Rupees one lakh is transferred from the General Funds to the Elementary Education funds for making up part of the deficit as ordered in para 2 of the Government Memorandum.

At the end of the year, there will still be a deficit of Rs. 2,63,541-1-0 as detailed below:-

Deficit anticipated in the first instance.	Rs, 3,39,516- 1-0
Add amount ordered to be refunded to Provincial Funds.	24,025- 0-0
	3,63,541- 1-0
Deduct amount ordered to be transferred from General funds to Elementary Education Funds for making up part of the deficit.	1,00,000- 0-0
Net deficit.	2,63,541- 1-0

I request that the Government may be pleased to sanction the immediate payment of a subsidy of Rs. 2,63,541- 1-0 for meeting the deficit. It is only after the receipt of this subsidy, the following items of expenditure which will have to be incurred before the close of this year could be met:-

(i) Payment of credit to the Divisional Engineer (H) Saidapet for expenditure under "Capital Land and Buildings and Ordinary-Repairs to Buildings".

(ii) Payment of bills to contractors for the supply of articles of furniture and equipment.

42

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(iii) Payment of Provident Fund Bonus on behalf of teachers.

(iv) Payment of contribution on behalf of Elementary Education Clerks for the year 1948-49 to General Funds.

For Special Officer, Dt. Board.

S.K. 7/3/49.

E & P.H. (Bz).

The Chingleput Dt. Bd's. Ele. Edu. Budget has been sent to A.G. and it is on 8/3/49. Its return may be awaited.

8/3/49.

9/3/49

(23) 43

Edu. & P.H. Copy (Bz)

C.No. 3668/49/B2

Sub:- Budget Estimate - 1949-50 - Elementary Education Fund - Chingleput District Board - Orders passed.

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page 1 of.
page 39 of.
page 41 of.

From the S.O., Dt. Bd., Chingleput, Roc. No. 18379/48-C9, dated 6 12/48.
" D.P.I., R.O.P. No. 13-B3/48, dated 7.1.1949.
" S.O., Dt. Bd., Chingleput, R.O.C. No. 11483/48-C1, dt 7 3/49.

Dp today 11/3/49

G.O. (Ms.) No. 684, Edu., dated 11.3.1949

The Govt. pass the following orders on the Revised Estimate for 1948-49 and the Budget Estimate for 1949-50 of the Elementary Education Fund of the Chingleput District Board:-

Revised Estimate for 1948-49:- (i) The credit taken for Rs. 74590/- as Govt. Grant under section 37 of the Ele. Edu. Act should be revised as Rs. 74585/- with reference to G.O. No. 863, Edu., dated 12.4.1948.

para 3(1) on page 39 of. (A)

(ii) The credit taken for Rs. 2,04,660/- as arrear toll conversation grant is allowed to stand with reference to G.O. No. 1288, Edu., dated 20.5.1948, and Govt. Memo. No 81985/B2/48-4-Edu., dated 14.12.1948.

para 4(i) on p. 17 of. × p. 77 of. (N) p. 9 of. (B)

(iii) The contribution of Rs. 47,410/- from the General Funds should be altered to Rs. 1,47,410/- with reference to Govt. Memo. No. 81985/48-6-B2 & Edu.; dated 21.2.1949.

para 4(ii) on pages 1-2 of. p. 17 of. (B)

(iv) Credit has been taken for a subsidy of Rs. 3,39,520/- from Govt. Funds for meeting the anticipated deficit in the Revised Estimate for 1948-49. But revised with reference to item (iii) above and deducting the surplus closing balance of Rs. 1,41,495/- shown by the Special Officer, there will be a deficit of only Rs. 98,025/-. To wipe off this deficit, the Govt. sanction the payment to the Chingleput District Board, during the current year, of a sum of Rs. 98,000/- as subsidy. The A.G. is

para 4(iii) on page 2 of.

A

requested to place the amount at the disposal of the Dt. Bd. at once. The S.O., Dt. Bd., should present the necessary bill at the Treasury at once for obtaining payment of the amount or for getting it adjusted.

The expenditure will be debited to the head "37. Edn. - I. Primary - Grants to Local Bodies for Primary Education - A. Local Bodies - I. Ordinary Areas - (i) Excluding Post War Reconstruction - (4) Teaching - Voted".

Budget Estimate for 1949-50:-

(vi) In view of the orders above, the Budget for 1949-50 will open with a Nil Balance on the 1st April 1949.

(vii). The credit taken for a contribution of Rs. 73,010/- under section 37 of the E. Edn. Act should be raised to Rs. 74,585/-. para 5(i) on page 2 ref.

(viii) For the present, the credit taken for a subsidy of Rs. 408,920/- from Provincial Funds is disallowed. para 5(ii), on page 3 ref.

(viii) In view of the orders under items (vi) and (vii) above, and deducting the small closing balance of Rs. 920/- shown by the S/O. Officer, the B.E. will close with a deficit of Rs. 4,06,425/-. The question as to how this deficit should be wiped off will be considered after the actual closing balance on 31.3.1949 is known. The S.O. is requested to report this closing balance as soon as it is known. ibid of para 8(iii) on page 3 ref.

(ix). Compulsory Elementary Education:-

The expenditure provided for and subsidy taken credit for under this item are allowed to stand. The S.O. should submit a report through the D.P.I. on the exact amount of subsidy payable to the Board on this account. para 6 on page 3 ref.

2. An extract of the remarks of the D.P.I. page 39 ref. in paragraphs 5, 6 and 7 of his letter cited above, is forwarded to the S.O., Dt. Bd., Chingleput, for information and necessary action.

11/3/49

Dy. 10/3/49.

To the S.O., Dt. Bd. Chingleput (with enclosure)
" D.P.I.
" Engr. to Govt. P.H.A.
" A.G. (Edn.) (Two Copies)
Copy to the A.G. direct
" " in Audit Dept.
" " P.H.A. Audit Dept.
(2 spare copies)

Note file

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

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

page 1 ref. page 39 ref. page 39 ref.

Ref:- From the S.O., Dt. Bd., Chingleput, Roc. No.18379-48-C.S., dated 6-12-1948.
From the D.P.I., Roc.No.13-B3/48, dated 14-1-1949.

The D.P.I. has forwarded with his remarks the revised estimate for 1948-49 and the B.E. for 1949-50 on the Ele. Edn. Fund under the control of the Dt. Bd., Chingleput. The estimates are examined below:-

pages 19-21 ref. 2. The S.O. has shown the transactions relating to the scheme of compulsory Ele. Edn. separately from the other estimates. These transactions are examined in para.6 below.

3. According to the S.O.'s estimates as revised by the D.P.I., the normal receipts and charges in the Ele. Edn. Fund Account will be as follows:-

	Sanctioned Budget for 1948-1949.	R.E. for 1948-49.	B.E. for 1949-50.
	Rs.	Rs.	Rs.
Opening Balance	Nil	1,21,330	1,41,500
Receipts	12,05,990	14,13,565	13,45,470
Expenditure			
Ordinary	14,94,100	12,69,210	13,44,550
Capital	56,300	2,860	...
Closing balance	—3,44,410	1,41,495	920

page 15 ref. pages 17-18 ref.

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

page 15 ref. (i) Transfer to the E.E. Fund, of the arrear toll compensation grant of Rs.2,04,660.

ibid (ii) Contribution from General Funds - Rs.47,410

ibid (iii) Subsidy of Rs.3,39,520 from Provincial Funds towards the grant of d.a.

1,58,000 + 46,770 = 2,04,770 page 77 ref. (N) page 9 ref. (B)

(i) above:- This has been sanctioned in G.O.No.1288 Edn., dated 20-5-48 and Memorandum No.81985/B2/48-4-Edn., dated 14-12-1948. It may stand.

page 13 ref. (N) para 1 sup. 9 ref. (A) para 2 sup. 17 ref. (A)

(ii) above:- This is the amount of contribution approved while passing orders on the B. E. for 1948-49. The transfer of a further sum of Rs.1 lakh has since been ordered.

P.T.O.

The provision may, therefore, be altered to Rs.1,47,410.

(iii) above:-In view of the additional contribution of Rs.1 lakh from General Funds (vide remarks under (ii) above), and in view of the closing surplus balance of Rs.1,41,495/- it will be enough if a subsidy of only Rs. ~~9,80,25/-~~ or Rs.98,000/- roundly, is sanctioned from Provincial Funds to wipe off the deficit in the R.E.. Part of this deficit is due to the grant of d.a. to elementary school teachers at enhanced rates. The extra cost to the District Board on this account has been worked out as Rs.61,700/- in another connection. The question whether this extra cost also should be met from Provincial Funds or whether the District Boards should be asked to raise the rate of education tax to meet this extra cost also is separately under the consideration of the Govt. The Cabinet which discussed the question has decided that education tax should be levied on a Provincial basis at a uniform rate and the proceeds thereof should be pooled together and distributed to the Dt. Bds. according to their needs. The matter is under further examination. It is not known when a final decision will be taken.

1,00,000
1,41,495
2,41,495
3,39,520
2,41,495
98,025

It may however be pointed out in this connection that advance subsidies to certain Dt. Bds. for meeting deficits in their E.E. accounts due to the grant of d.a. to their ele. school teachers at enhanced rates have been sanctioned subject to adjustment after examination of their Ele. Edn. Budgets. Though Chingleput is not ~~such a~~ one among those Dt. Bds., as the examination of ~~the~~ its E&E. Edn. Budget has revealed a deficit of Rs.98,000/-, a subsidy of like amount may be sanctioned from Provincial Funds, pending the final decision on the question referred to at 'B' above. (A similar payment has already been sanctioned in the case of the Chittoor Dt. Bd.) The remarks of Finance may be invited u.o.

Vide Go. 251 Edn 3/2/49 (J)

Vide 'A' above

Vide Go. 500 Edn 23/2/49

5. Budget Estimate for 1949-50:-

(i) Credit has been taken for a contribution of Rs.73,010 under section 37 of Ele. Edn. Act. It may be raised to Rs.74,585 in view of the D.P.I.'s remarks in para. 3(i) at page 39 c.f.

74,585
73,010
1,575

(ii) The Board has taken credit for a subsidy of Rs.4,08,920 from Provincial Funds. In view of (i) above, the subsidy need be only Rs.4,07,345. There is also a closing balance of Rs.920/-. This also may be deducted and the subsidy will thus reduce itself to Rs.4,06,425/- This represents the deficit in the B.E. for 1949-50. A major portion of this (namely Rs.3,90,864) will be due to the grant of d.a. to the Board's ele. school teachers. Even if a full subsidy is sanctioned to meet this cost of d.a. to the Dt. Bd., there will be a deficit of Rs.15,561/-. It will be good, if at least this amount is met by an addl. contribution from the General Funds. L.A. may see on this point.

4,08,920
1,525
4,07,345
920
4,06,425

× calculated in another connection

4,06,425
3,90,864
15,561

(iii) Whatever L.A. may say under (ii) above, orders may be passed on the budget leaving a deficit and the S.O. asked to report the actual closing balance on 31-3-1949, as soon as it is known. On receipt of this report, the question of what subsidy need be paid may be considered.

6. Compulsory Ele. Edn.:- As the Govt. have undertaken to sanction a full subsidy towards the cost of this scheme, the transactions relating to the 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. The remarks of L.A. and Finance may be invited u.o.

pages 19-21 c.f.

LOCAL ADMINISTRATION DEPT. 9 MAR 1949 10497 SECRETARIAT, MADRAS

E. & P.H. Go. No. 3668/49-1-B2-Edn. 8.3.1949. 12.30 P.M.

P7NF47(R)

L.A. Department.

Para 4(ii) of E.&.P.H.Dept.'s note on pages 1-2 above. Contribution from Gl.Acct.for 1948-49. This Dept.has already agreed to a contribution of Rs.1,47,410 from the Gl. Acct. to the Ele.Edn.Acct.in 1948-49.

Para 4(i) of E.&.P.H.Dept.'s note on page 1 above. Adjustment of A.T.C.to E.E.Acct. This Dept. has already

agreed to the adjustment of entire A.T.C.sanctioned in the current year to the E.E.Acct.

Paras 5(ii) and (iii) on page 3 above. Contribution from General Account for 1949-40. Provision is made in the General Budget for a contribution of Rs.47,410 to the Ele.Edn.Acct. in 1949-50. No additional contribution is possible as the General Account for 1949-50 is expected to close with just the minimum balance.

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

S.S.S. 10.3.49

10.3.49

Fin

L.A. no IV. 10497-Board II 47-1. 10.3.49

ASSISTANT SECRETARY TO GOVERNMENT 10 MAR 1949 15708 FINANCE DEPARTMENT

Fin (Exp A)

Please see the notes of E+PH and L.A. on pp 1-4 above.

2 The proposal to sanction a subsidy of Rs 98.000/- to the Chingleput District Board to cover the deficit in the R.E. for 1948-9 in the E.E. Fund may be accepted in Finance.

Sanp 2 above

Fin do. 15708 EA-1

10.3.49

E+PH

10.3.49

E+PH

10.3.49

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

From the S.O., Dt. Bd., Chingleput, Roc No. 11483/48-C, dt 7.3.1949.

Please see the further letter from the S.O., Dt Bd., Chingleput on pages 41-42 ante. A draft order based on the above notes is submitted below for approval.

11/3/49 S

Extracts from the file of L.A. Department

Sub:- Budget Estimate - General Funds - 1949-50 - Chingleput District Board.

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xxx xxx xxx

Contribution to Elementary Education Account:- In the orders on the B.E. for 1948-49 this Dept. agreed to a contribution of Rs.47,410 from the General Account to the Ele. Edn. Acct. and to the adjustment to the Ele. Edn. Actt. of a sum of Rs.1.58 lakhs of the A.T.C. sanctioned in the current year. Subsequently this department agreed to the adjustment of the entire Arrear Toll Compensation to the Elementary Education Fund and to the payment of an additional contribution of Rs.one lakh from General Account to Ele. Edn. Fund. The Special Officer was also asked to postpone all new schemes of expenditure. The Board proposes to credit the entire A.T.C. to the Ele. Edn. Fund. It however proposes to contribute from the General Acct. Rs.47,410 only (the standard contribution) to the Ele. Edn. Acct. in 1948-49 and 1949-50. The S.O. reports that the works for which provision is made in the R.E. have been entrusted to contractors and as such there is no possibility of stopping any of the works and utilising the savings for making additional contribution to the Ele. Edn. Fund.

pages 9-10 ante (B)

xxx xxx xxx

The balance in the Genl. Acct. at the close of 1947-48 amounted to Rs.4/- lakhs, against a balance of Rs.1.7 lakhs only, anticipated in the orders on the B.E. for 1948-49. The S.O. has explained the large difference elsewhere, as due to the failure of the Highways Department to execute in 1947-48 all the works provided for and to the non-adjustment of certain bills. He adds that such incomplete works and works which had not been started, have been taken up this year, that none of them can be dropped or deferred without the dt. bd. incurring loss or involving itself in litigation and that in the circumstances, the above large favourable balance is not real and cannot be counted on. A(2) this is rather unconvincing. In view of the heavy ordinary and capital expenditure provided, under "roads" particularly, in the R.E. for 1948-49 and the B.E. for 1949-50, it is not unlikely that what happened at the close of 1947-48 will happen again at the end of 1948-49 and at the end of 1949-50, that is to say, a considerable part of the expenditure may not be actually incurred, a number of outstanding bills may not be actually paid and there will consequently be saving, so far as the particular year is concerned. The balance as well as liabilities will naturally be carried forward to the next year.

In the orders on the general budget for 1948-49, the S.O. was specially asked to reduce ordinary expenditure whenever possible. The provision for road maintenance which was Rs.4/- lakhs in the budget was particularly considered as admitting of some reduction. Later, in view of the large deficit anticipated in the E.E. Account in the current year and the need for aid from general funds to the maximum extent, the S.O. was asked in Memo No.81985-B2/48-4-Edn., dated 14-12-48, to postpone all new schemes of expenditure under General Acct. to the utmost extent possible. And yet, provision is made in these estimates for a relatively large expenditure of Rs.5.2 lakhs on road maintenance in the current year and for a capital expenditure from genl. funds of Rs.2.7 lakhs in the current year and Rs.1.3 lakhs in 1949-50. The need for economy having been already impressed on him by Govt., the S.O. was not justified in starting new works in the current year as he has admitted. It seems that, in any event, the heavy maintenance expenditure of Rs.5.2 lakhs provided in the R.E. should be capable of reduction at least by one lakh. This may be ordered. If the Dt. Bd. is lucky in getting a full grant in the current year for its P.W.R.D. works, the general funds will be benefited to that extent.

pages 9-10 ante (B)

A | Taking Rs.4/- lakhs as the opening balance under general account, the R.E. for 1948-49, as proposed to be altered, will close with a balance of Rs.1,78,820/-. Out of this, a contribution

of Rs.1/- lakh may be made towards the deficit expected in the E.F. Account in the current year. The closing balance under general account will then be Rs.78,820/-. } A

Opening with a balance of Rs.78,820/- the general account will close 1949-50 with a balance of Rs.40,180/- against the requisite minimum of Rs.32,000/-.

The general financial position of the Board is satisfactory. According to the present budget, the ordinary income exceeds the ordinary expenditure by Rs.86,760/-.

R.D.P.
8-2-49.

xxx xxx xxx

E. & P. H. (B2)

The E.E. Fund Budget of the Chingleput Dt. Bd. has been received and is being examined separately. It will be sent to L.A. in due course.

2. Action with reference to 'A' above is being taken separately. Since taken — vide papers at (B)

This file may be returned to L.A. u.o.

I. B M.
25/2/49.

(27)

Inspite of the increase rate of levy of education tax at 27 pies in the rupee of land revenue from the fasli year 1357 (1-7-1947) and an additional income derived therey, the revised estimate falls short of Rs.339520/- and the budget by Rs.408920/- and due credits have been taken under special Government grants for meeting the deficits.

I request you to recommend to Government the sanction of the payment of Rs.339520 for meeting the deficit in the current year and Rs.408920/- for meeting the deficit next year.

Y/34 Ramakrishnam

for Special Officer, Dt.Board,
Saidapet.

asr.6/12/48

Enclosures:-

(3)

Extract from the Proceedings of the Chingleput District Board passed at a meeting held on 30th November 1948.

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128. Read the Revised Budget Estimate for 1948-49 and the budget estimate for 1949-50 of the Chingleput District Board both under General and Elementary Education Funds.

Resolution.

Approved.

G.Abdul Sattar
Special Officer.

/True extract/

Y/34 Ramakrishnam

for Special Officer, Dt. Board,
Saidapet.

asr.6/12/48