Secret. II-27- 104,006—4-11-49.

Education (1950) Department.

M.S. SERIES.

closed
A/8076

G.O. NO. 1171 Edn

Dated 12. 4. 1950

[Despatch Abstract.]

Budget Estimate 1950-51 Elementary Education fund. Tanjore District Board

Order passed

From
Sri V.Nadimuthu Pillai, M.C.A.,
President, District Board,
Tanjore.

To
The Director of Public Instruction,
MADRAS.

DIRECTOR OF PUBLIC INSTRUCTION
Rc.No. 15-04
18 JAN 1950
49-50
MADRAS

Rc.No.E1.42043/49 dated 15-1-1950.

Sir,

Sub:- BUDGET ESTIMATE - 1950-51 - Elementary Education Fund - Tanjore District Board - Submission of.

* * *

I forward herewith the Revised Estimate for the year 1949-50 and the Budget Estimate for the year 1950-51 of the Elementary Education Fund of the Tanjore District Board together with enclosures specified hereunder*. In view of the fact that the General Fund and Elementary Education Fund Budgets could not be balanced on account of various factors including financial commitments made during the time when the District Board was administered by Special Officers, the District Board has risen to the occasion and resolved to increase the rate of levy of Education Tax in this district from 10 pies to 13 pies in the rupee of land revenue the maximum that the Board could do in the present circumstances as a measure of supplementing the receipts and bringing down the deficit to the minimum possible extent. Even with this additional income and the normal contribution of Rs.2,95,000/- from the General Funds to Elementary Education Funds, the Elementary Education Budget could not be balanced and credit has therefore been taken in the Budget Estimate for 1950-51 for the Government grants of Rs.4,42,660/- towards payment of dearness allowance and Compulsory Education Scheme.

I invite kind attention to the notes in the explanatory memorandum regarding the necessity for taking credits of Government grant under Compulsory Education Scheme and payment of dearness allowance to the teachers in the Budget Estimate for 1950-51 and request that you will kindly recommend the Government the sanction of the grants taken provision of in the Budget.

VG.

PRESIDENT.

* ENCLOSURES (in duplicate) (36 sheets)

1. Budget Estimate.
2. Explanatory Memorandum.
3. Statements showing the number of schools according to the highest classes etc.,
4. Statements showing the establishment etc., of the Elementary Schools separately for each taluk (11 taluks).
5. Abstracts of the above statements for the district showing the provision made for 1949-50.
6. Abstracts of the above statements for the district showing the provision made for 1950-51.
7. Statement showing the cost of Compulsory Education Scheme--Ordinary.
8. District Board Resolution approving the budget (including the resolution of the Budget Committee).
9. Statement showing the Capital works provided in the Revised Estimate for 1949-50 and Budget Estimate for 1950-51.
10. Detailed statement showing the Expenditure relating to the scheme of Compulsory Education.

ABSTRACT.

TANJORE DISTRICT BOARD.

ELEMENTARY EDUCATION FUND.

	Opening balance. Rs.	Receipts. Rs.	Expenditure Rs.	Closing balance. Rs.	Opening balance	Receipts Rs.	Expenditure Rs.	Closing balance. Rs.
Revised Estimate for 1949-50	1,41,840-0-0	17,85,790-0-0	18,83,120-0-0	44,510-0-0	NIL	1,66,370-0-0	1,66,370-0-0	NIL
Budget estimate for 1950-51.	44,510-0-0	19,08,190-0-0	19,52,700-0-0	NIL	NIL	2,71,920-0-0	2,71,920-0-0	Nil.

PRESIDENT,
DISTRICT BOARD, TANJORE.

(4) 4 5

Proceedings of the Budget Committee of the Tanjore District Board appointed in D.B.R.No.537 dated 22-12-1949 at its meeting held on 4-1-1950 at 2 P.M. at the Panagal Buildings, Tanjore.

****

Present:

1.	Sri V.Nadimuthu Pillai	President.
2.	Sri C.Marudavanam Pillai.	Vice-President.
3.	Sri R.Srinivasa Iyer.	Member.
4.	Sri A.K.Chockalingam Pillai	,,
5.	Sri S.Rengaramanujam Naidu	,,
6.	Sri S.Venkatarama Iyer.	,,
7.	Sri R.Ekambara Servai	,,
8.	Sri T.V.Seshu Iyer	,,
9.	Sri T.B.Ayyathurai Odayar	,,
10.	Sri P.Govindarajalu Pillai	,,
11.	Sri B.Venkatakrishna Naidu	,,
12.	Sri N.Venkatachala Reghunatha Rajaliar	,,
13.	Sri R.Muthuramakrishna Naidu	,,

The Committee recommends that the revised budget estimate of 1949-50 and budget estimate of 1950-51 relating to General and Endowment Funds as prepared by the President, District Board may be adopted with the following modifications:-

1. In view of the poor financial condition of the District Board and having regard to the larger interest of the public the rate of education cess be raised from 10 pies to 13 pies in the rupee of land revenue and that necessary credit be taken in the budget estimate for 1950-51.

2. The credit taken under Government grant for compulsory education and the payment of dearness allowance be reduced to Rs.99,800/- and Rs.3,42,860/- respectively in the budget estimate for 1950-51 under B. Elementary Education Account.

Sd/- V. NADIMUTHU PILLAI,
President.

(True copy)

President,
District Board, Tanjore.

15/1

EXTRACT FROM THE PROCEEDINGS OF THE DISTRICT BOARD, TANJORE.

Dated the 12th January 1950.

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Read:

119. Draft revised budget estimate for 1949-50 and the budget estimate for 1950-51 of the General and Endowment Funds of the Tanjore District Board.

2. Proceedings of the Committee appointed in District Board Resolution No.537 dated 22-12-1949 to consider the revised estimate for 1949-50 and the budget estimate for 1950-51 dated 4-1-1950 (vide appendix).

RESOLUTION:- The revised budget estimate for 1949-50 and the budget estimate for 1950-51 of the General and Endowment funds as prepared by the President are approved subject to the recommendations of the Committee.

Sd/- C. MARUDAVANAM PILLAI,
Vice-President.

(True extract)

PRESIDENT,
DISTRICT BOARD, TANJORE.

VG.

b

(6)

9/21

TANJORE DISTRICT BOARD.

Elementary Education Fund - Compulsory Scheme.

Revised Estimate for 1949-50 & Budget Estimate for 1950-51

Actuals for 1948	REVISED ESTIMATE FOR 1949-50 for 9 Actuals for the first six months in 1949-50	Revised estimate for 1949-50	Sanctioned estimate for 1949-50	HEAD OF ACCOUNT	Budget Estimate for 1950-51	Remarks.
				RECEIPTS - ORDINARY		
				Government grant for compulsory Education	99,800-0-0. ~~1,99,800-0-0~~	
				Capital		
				Government grant for compulsory Education.		
				Total Receipts	99,800-0-0 ~~1,99,800-0-0~~	
				EXPENDITURE - ORDINARY		
				Compulsory Education :- (i) (a) Teaching staff	1,81,300-0-0	
1,38,70)-0-0	-	1,48,010-0-0	1,56,800-0-0	(b) Peons	9,700-0-0	
9,29)-0-0	-	9,630-0-0				
				(ii) House rent	4,200-0-0	
3,60(0-0	-	3,800-0-0	4,000-0-0	(iii) Contingencies	600-0-0	
300 0-0		520-0-0	350-0-0	(iv) Supply of books and slates	4,000-0-0	
			4,000-0-0	(v) Midday Meals		
		16,380-0-0				
1,51,890	-	1,78,340-0-0	1,65,150-0-0	Total	1,99,800-0-0	
				C A P I T A L.		
				Compulsory Education:		
				(i) Construction of sheds		
				(ii) Furniture & apparatus		
				(iii) Library books and maps		
1,51,890	-	1,78,340	1,65,150-0-0	Total Expenditure	1,99,800-0-0	

11/1571

President District Board, Tanjore.

TANJORE DISTRICT BOARD--ELEMENTARY EDUCATION FUND---REVISED ESTIMATE FOR 1949-50 AND BUDGET ESTIMATE FOR 1950-51.

Actuals for 19 4 8-49. (1)	Actuals for the first 6 months in 1949-50 (2)	Revised estimate for 1949-50. (3)	Sanctioned estimate for 1949-50. (4)	Heads of account (5)	Budget estimate for 1950-51. (6)	Remarks (7)
80,176- 5- 9	1,41,840- 9-10	1,41,840- 0- 0		Opening Balance	44,510- 0- 0	
6,53,567- 0- 0	1,91,460- 0- 0	6,25,410- 0- 0	6,56,000- 0- 0	Receipts--Ordinary 1. Education Tax	9,28,100- 0- 0	
				2. Penalties under the Elementary Education Account.		
				3. Investments realised.		
		20- 0- 0	21- 0- 0	4. Income from investments.	20- 0- 0	
				5. School fees		
	19,267- 5- 0	39,750- 0- 0	18,640- 0- 0	6. Contribution	20,140- 0- 0	
17,553 1-11	2,978-12- 0*	1,500- 0- 0	1,400- 0- 0	7. Other receipts	1,500- 0- 0	*Rs.2,978-12-0 includes Rs.1,823-0-0 to be transferred as cash recoveries under ~~school~~ salaries etc.,
		690- 0- 0	400- 0- 0	8. Endowments	350- 0-0	
				9. Government grants:--		
2,07,543-12- 0		2,45,080- 0- 0	2,46,200- 0- 0	(i) Under Section 37 of the Elementary Education Act	2,34,520- 0- 0	
2,52,824- 0- 0	95,340- 0- 0	2,52,820- 0- 0	2,52,820- 0- 0	(ii) Under proviso to Section 37 of the Elementary Education Act.	2,52,820- 0- 0	
2,75,085- 0- 0				(iii) Arrear Toll compensation		
				(iv) Grant for compulsory Education	99,800- 0- 0	
				(v) Grant towards payment of dearness allowance to teachers	3,42,860- 0- 0	
4,38,000- 0- 0	4,00,000- 0- 0	7,26,540- 0- 0	7,26,539- 0- 0	10. Contribution from General Funds	2,95,000- 0- 0	
68,974-15- 5	5,103-13- 6	20,570- 0- 0	5,000- 0- 0	11. Advances Recovered	5,000- 0- 0	
-55- 1- 6				12. Suspense Account		
19,13,492-11-10	7,24,149-14- 6	19,12,380- 0- 0	19,07,020- 0- 0	TOTAL	21,80,110- 0- 0	
1,721-10- 0				Deduct :- (i) Refunds		
		1,26,590- 0- 0		(ii) Amount transferred to capital	2,71,920- 0- 0	
19,11,771- 1-10	7,24,149-14- 6	17,85,790- 0- 0	19,07,020- 0- 0	Net Total	19,08,190- 0- 0	
31- 8- 0	10- 8- 0			Add amount relating to Endowments		
19,11,802- 9-10	7,24,160- 6- 6	17,85,790- 0- 0	19,07,020- 0- 0	Total-ordinary receipts	19,08,190- 0- 0	
3,100- 0- 0				Receipts--Capital.		
		39,780- 0- 0		1. Government Grants- (i) for compulsory Education (ii) for buildings and playgrounds.		

P.T.O.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		1,26,590- 0- 0		2. Sale of lands		
3,696- 8- 0				3. Endowments and contributions		
6,796- 8- 0		1,66,370- 0- 0		4. Loans		
				5. Contribution from General Account		
19,18,599- 1-10	7,24,160- 6- 6	19,52,160- 0- 0	19,07,020- 0- 0	6. Appropriation from ordinary	2,71,920- 0- 0	
				7. Investments realised		
				Total--Capital	2,71,920- 0- 0	
19,98,775- 7- 7	8,66,001- 0- 4	20,94,000- 0- 0	19,07,020- 0- 0	Total receipts-Ordinary & Capital	21,80,110- 0- 0	
		20,49,490 / 44,510		Grand total including opening balance	22,24,620- 0- 0	
				EXPENDITURE ORDINARY.		
2,455-11-- 0	1,087--9--0	2,520--0--0	3,120--0--0	1. Staff - Salaries and allowances:-		
				(i) Salaries and allowances of the Dt.Bd.Educational Officer		
	192--0--0	390--0--0	x5xxxxxxx	Salaries	2,620--0--0	
				Dearness allowance	410--0--0	
250-10- -0	92--8--0	310--0--0	500--0--0	(ii) Travelling allowance -do-	360--0--0	
15,00,543--8--0	4,85,756-14--0		14,92,530--0--0	(iii) Salaries of Masters:-		
	(DA) 2,76,611-1-0	9,39,080--0--0		Non-compulsory		
				Salaries	9,84,410--0--0	
		5,23,250--0--0		Dearness Allowance	5,25,500--0--0	
			1,56,800--0--0	Compulsory Scheme.		
		99,470--0--0		Salaries	1,24,500--0--0	
		48,540--0--0		Dearness allowance	56,800--0--0	
40,078--8--0	4,881-11--0		47,330--0--0	(iv) Clerks and servants		
	D.A. 5,210--0--0			Non-compulsory		
		31,680--0--0		Salaries	32,870--0--0	
		13,770--0--0		Dearness allowance	14,060--0--0	
		5,130--0--0		Compulsory scheme		
		4,500--0--0		Salaries	5,260--0--0	
				Dearness allowance	4,540--0--0	
65,301--5--0		40,000--0--0	40,000--0--0	(v) Contribution to Provident Fund	40,000--0--0	
2,411-10--00	1,559--9--0	3,000--0--0	2,500--0--0	(vi) Travelling Allowance	3,000--0--0	
1,499--3--0	373--0--0	1,000--0--0	1,500--0--0	(vii) Gratuity.	1,500--0--0	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Staff - Salaries & allowances (contd) (viii) Stipends to teachers sent for training		
				2. Endowments.		
				3. Contingencies.		
65,147-- 3--0	33,401-15--0	60,470-0-0 ~~60,407-0-0~~	56,720--0--0	(i) House Rent: Non-compulsory	61,100--0--0	
		3,800--0--0	4,000--0--0	Compulsory	4,200--0--0	
46,507--9--0	24,807-13--6	44,800--0--0	46,570--0--0	(ii) Other items - Non-compulsory	43,570--0--0	
		520--0--0	350--0--0	Compulsory	600--0--0	
				(iii) Midday Meals - Non-compulsory		
34,976-11--3	4,182-13--3	16,380--0--0		Compulsory		
				4. Equipment:-		
	575-13--9	2,500--0--0	2,500--0--0	(i) Furniture & apparatus Non-compulsory	2,500--0--0	
3,828--2--0		1,000--0--0	1,000--0--0	(ii) Library books and Maps Non-compulsory	1,000--0--0	
			4,000--0--0	Compulsory	4,000--0--0	
2,592--1--0		500--0--0	500--0--0	(iii) Other items Non-compulsory	500--0--0	
				Compulsory		
	260--0--0	4,000--0--0	2,100--0--0	5. Prizes & scholarships	4,500--0--0	
45,216--9--6	11,496-10--0	31,510--0--0	40,000--0--0	6. Repairs to buildings	30,000--0--0	
401- 0 -0				7. Interest on and repayment of loans		
5,560--3--0	3,710-12--0	5,000--0--0	5,000--0--0	8. Advances Recoverable	5,000--0--0	
18,16,769-13--9	8,53,200--1--6	18,83,120-0--0	19,07,020-0--0	Total - Expenditure & Ordinary	19,52,700-0--0	
				EXPENDITURE - CAPITAL		
28,752--1--9	15,036-13--0	1,33,370--0--0		1. Land & buildings - Non-compulsory	2,38,920--0--0	
				2. Equipment		
11,315--7--3	4,553-13--0	26,000--0--0		(i) Furniture & apparatus	30,000--0--0	
40--0--0	5,840--0--0	7,000--0--0		(ii) Library books and maps	3,000--0--0	
57--7--0				(iii) Other items		
40,165--0--0	25,430-10--0	1,66,370--0--0		Total - Expenditure - Capital	2,71,920--0--0	
18,56,934-13--9	8,78,630-11--6	20,49,490--0--0	19,07,020--0--0	Total- Expenditure - Ordinary & Capital	22,24,620--0--0	
1,41,840--9-10	-12,629-11--2	44,510--0--0	-	Closing Balance	Nil	
19,98,775--7--7	8,6 6,001--0-4	20,94,000--0--0	19,07,020--0--0	GRAND TOTAL INCLUDING CLOSING BALANCE	22,24,620--0--0	

President District Board,
Tanjore.

Statement to accompany the Budget Estimate of the Ely. Education Fund of the Tanjore District Board for the year 1950-51.

15

1. No. of schools according to main highest classes:-

Highest classes.	VIII.	VII.	VI.	V.	IV.	III.	II.	I.	Total.
No. of Schools.	30.	6.	2.	774.	6	2	.	.	820.

2. No. of schools on the date of submission of the Budget. 820.

3. No. of Schools proposed to be opened in the ensuing year, 1950-51:- 10.

4. (a) Total no. of teachers employed in all Schools under the management of the local body on the date of submission of the Budget. . . . 2538.

(b) —do— Peons. —do— 55.

5. Scales of pay in force:-

Men and Women teachers.

	Grade.	Scale of pay.
Trained	Secondary Grade.	Rs. 40-1½-55-2-75.
	Ely. Higher Grade.	Rs. 30-1-45.
	do- Lower Grade.	Rs. 23-1-33.
Untrained	Secondary Grade	Rs. 25.
	Higher Grade	Rs. 20.
Peons	. . .	Rs. 16-½-25.

6. Male Teachers:-

	No.
Trained but failed and exempted.	56.
Trained Secondary Grade. - - .	265.
" Higher " - - -	1698.
" Lower " - - -	121.
Manual Training Instructors on fixed scale. - - -	..
Prevocational Instructors:-	
Full-timed - - -	17.
Part-timed - - -	17.
Tamil Pandits - - - -	3.
Marathi Pandit - - - -	1.
Religious Instructors - - - -	2.
Total.	2180.

7. Women Teachers:-

Trained but failed . . .	1.
Trained Secondary Grade . .	19.
" Higher " . . .	328.
" Lower " . .	10
Total.	358.

Grand Total. (Item 6+7) 2538.

(P.T.O)

8. (a) ~~No of~~ additional teachers proposed to be employed –

	S.G.	H.S.	Total
(i) in the existing schools.	10	40	50.
(ii) in the schools to be opened during the year.	..	20	20.

(b) No of additional peons proposed to be appointed . . Nil.

9. If the pay of the existing teachers is proposed to be revised, the total no of teachers whose pay will be affected; the present and the proposed scales of pay; the entire provision made for the purpose. Nil No such Proposal

President, District Board Tanjore

4/09

4.43 2.2K/10 +3 = 2.2K
6.14 +K / 10 4.92K = 4.92 2.90
2.35 / 1.57 = 2.1K
6.25 / 10 x 3 = 18.75 / 10 = 1.875
7.2K / 10 x 3 = 21.84 / 10 = 2.1K
3.6K / 10 +3 = 3.7 +3/4 = 11.1 / 4 = 2.75 = 2K
7.26 / 10 +6 = 4.36K = 4.32 +3/4 = 13.11 / 4 = 3.

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EXPLANATORY MEMORANDUM TO THE REVISED ESTIMATE FOR 1949-50 AND THE BUDGET ESTIMATE FOR 1950-51 OF THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE TANJORE DISTRICT BOARD.

RECEIPTS.

Ordinary

1. Education Tax.

Education cess is levied at the rate of 10 pies in the rupee of land revenue from 1.7.1947 i.e., from fasli 1357, as against the rate of 6 pies levied prior to that date. The figures as advised by the Collector of Tanjore have been adopted both in the Revised Estimate for 1949-50 and in the Budget Estimate for 1950-51 as shown below:--

	Revised Estimate for 1949-50	Budget Estimate for 1950-51.
As advised by the Collector	6,16,280	6,16,300
Final adjustment for fasli 1358	9,132	---
Balance of cess outstanding collection on 30.6.1949	---	1,11,800
	6,25,412	7,28,100
or	6,25,410	
Approximate income on account of raising the rate of levy of Education Tax from 10 pies to 13 pies --- --- --- ---		2,00,000
		9,28,100

The figure originally advised by the Collector for the Budget Estimate for 1949-50 was Rs.6,56,000; but the figure now advised by him for the Revised Estimate for 1949-50 is only Rs.6,16,280. The reason for the fall in estimation is stated to be due to the non-collection of the cess from the Zamindars.

In view of the deficits in the Budget Estimate of the Elementary Education Fund for 1950-51 and having regard to the interest of the rate payers the District Board has on the recommendations of the Budget Committee resolved to enhance the rate of levy of Education Tax from 10 pies to 13 pies in the rupee.

On account of this enhancement, an additional credit of Rs.2,00,000 is taken in the Budget Estimate for 1950-51.

6. Contribution.

An annual contribution of Rs.20,140 is due from the Chattram Department towards payment of salaries and allowances of the interchangeable staff. The arrears due for the year 1948-49 viz., Rs.19,603-10-0 have been adjusted only in 1949-50.

19603
20140
39743

9(i) Government grant under section 37 of the Elementary Education Act.

The Education cess realised during the year 1948-49 levied at the rate of 10 pies in the rupee of land revenue was Rs.6,53,567. The grant due from Government for this amount on the basis of 3¾ pies only in the rupee of land revenue works out to Rs.2,45,087-10-0 (Rs. $\frac{6,53,567 \times 15}{10 \times 4}$). A credit of Rs.2,45,080 has been taken in the Revised for 1949-50 (please see G.O.No.3801 - Education dated 12.12.1949).

Similarly the grant due from Government for the year 1950-51 calculated on the expected realisation of Rs 6,25,410/- from education cess as advised by the Collector works out to Rs.2,34,528.12.0 (Rs. $\frac{625,410 \times 15}{10 \times 4}$). A credit of Rs 2,34,520/- is therefore been ~~taken~~ for the year 1950-51 under this head.

9(ii) Government grant under proviso to section 87 of the Elementary Education Act.

	Rs A P
Grant in respect of schools opened prior to 1.4.1921. (G.O.No.1753 (Education), Education and Public Health dated 27.5.1949.	1,31,429.0.0
Grant in respect of schools opened after 1.4.1921. (G.O.No.1754 (Education), Education and Public Health dated 27.5.1949.	1,21,395.0.0
Total	2,52,820.0.0

This figure is adopted in both the estimates.

9(iv) Government grant for compulsory Education Scheme.

The scheme of compulsory Education is estimated to cost Rs.1,78,340 and Rs.1,99,800 during the years 1949-50 and 1950-51 respectively. Government directed the District Board in

G.O.Ms.No.1069 (Education), Education & Public Health dated 9.4.49 to delete the credit taken for the grant in the Budget Estimate for 1949-50 stating that the request of the Board for grant could not be complied with.

The enhancement of the rate of Education cess from 6 pies to 10 pies in the rupee of land revenue from 1.7.1947 as directed by Government has not relieved the General Funds of the District Board of the heavy drain caused by its having to make payment of heavy contributions every year to make up the deficits in the Elementary Education Fund. Government directed the District Board in the said Government Order to raise the contribution payable from General Funds to the extent of Rs.7,26,539.0.0 for the year 1949-50 for wiping off the deficit in the Elementary Education Fund of the Board and the same figure is adopted in the Revised Estimate for 1949-50 also.

The General Funds of this District Board will be unable to meet this heavy charge in the year 1950-51 consequent on the various commitments made by the Special Officers of the District Board in the previous years. In the present state of affairs, it is not possible for the District Board to spare a large amount from its General Funds as contribution to Elementary Education fund$ for this purpose owing to the fact that the Budget Estimate of the District Board for 1950-51 on the General fund side closes with a deficit of about a lakh and odd rupees even without making adequate provision for capital expenditure and the minimum required closing balance. A normal contribution of Rs.2,95,000 is therefore provided for in the Budget Estimate for 1950-51. It has been explained at length in this office R.C.No.C7. dated why the contribution from General Funds under this head could not be increased any further.

In view of the fact that the Elementary Education Fund of the District Board is expected to close with a deficit balance in the year 1950-51, Government may be pleased to pass favourable orders in the matter and sanction the grant of Rs.99,800 taken credit for in anticipation of approval for the year 1950-51

for the compulsory Education Scheme towards the probable expenditure of Rs.1,99,800 for the year. No grant has however been taken credit for in the Revised Estimate for 1949-50 in view of the orders already passed by Government reviewing the Budget Estimate for 1949-50.

9(v) Government grant for payment of Dearness allowance to servants.

The present District Board is obliged to continue the payment of dearness allowance to its employees as per the rates now prevailing. The expenditure to be incurred on account of payment of dearness allowance in the year 1950-51 works out to Rs.6,00,900*

*Masters

Non-compulsory	--	5,25,500
Compulsory	--	56,800

Clerks and servants.

Non-compulsory	--	14,060
Compulsory	--	4,540
		6,00,900

Owing to other commitments this charge could not be met solely from the Elementary Education Fund. As the fund is estimated to close with a deficit balance of Rs 4,42,660 in the year 1950-51 a credit of Rs.3,42,860 as grant from Government for this purpose for wiping off the deficit in the Elementary Education Fund has been taken in the Budget Estimate for 1950-51 in anticipation of approval. The amount thus taken credit for as grant represents only the actual amount required for wiping off the deficit, besides the credit of Rs.99,800/- taken for compulsory Education Scheme.

10. Contribution from General Funds to Elementary Education Fund.

The contribution as fixed by Government in their orders in Ms.No.1069 (Education), Education and Public Health dated 9.4.49 has been taken credit for in the Revised Estimate for 1949-50. The contribution for 1950-51 has been taken as Rs.2,95,000 for the reasons explained under "9(iv) Grant for Compulsory Education".

The income derived from Arrear Toll Compensation for the last four years ended with 1948-49 was in a way supplementing

the resources of the Board and the Board was also in a position to make a huge contribution to the Elementary Education Fund. Since this source of income is not available now and since the other sources of income of the Board are depleted to a certain extent as has been explained at length in the various representations made to Government and in the Memorandum to the Budget Estimate of the General Funds of the District Board, the Board finds it unable to contribute to the Elementary Education Fund Account for the year 1950-51 anything over the prescribed minimum of Rs.2,95,000/-.

11. Advances Recovered.

An adjustment of Rs.15,570/- is expected to be made in the year 1949-50 towards the outstanding advances from out of the payments to be made for the supply of midday meals made in 1946-47 to the pupils of the schools under the Compulsory Education Scheme. The credit under this head is therefore raised to Rs.20,570 in the Revised Estimate for the year 1949-50.

RECEIPTS

Capital

Government Grants.

For buildings and playgrounds.

A sum of Rs.39,238/- was sanctioned by Government in G.O. (press) No.3004 (Education), Education & Public Health dated 26.9.1949 towards the construction of 13 elementary school buildings in the district during the year 1949-50 at a total estimated cost of Rs.78,475/-.

A further sum of Rs.548/- was also sanctioned in G.O.No.Ms. 3264 (Education), Education & Public Health dated 26.10.1949, towards the cost of acquisition of land for the playground of the Board Boys School, Pattukottai. A credit of Rs.39,780/- is therefore taken in the Revised Estimate for 1949-50. No credit is taken in the Budget Estimate for 1950-51, as no grant has been promised.

EXPENDITURE

Ordinary.

1. Staff:

(i) Salaries and allowances of the District Board Educational Officer, Tanjore.

Name: Sri J.A. Maduram, B.A.,L.T.,

Pay: Rs.145/- from 1-10-1949 and Rs.155/- from 1-10-1950 in the scale of Rs.85--5--125--10--175.

Special Pay: Rs.25/- per mensem.

War Allowance: 17½% of his pay plus Rs.8/- per mensem.

House rent allowance: No allowance is due to the officer from 1-10-1949 as he is getting Rs.145/- plus Rs.25/- per mensem.

Contribution towards leave salary: Rs.18-8-0 per mensem as fixed in G.O.No.2734 dated 30-8-1949.

Contribution for pension: Rs.24-8-0 per mensem as fixed in G.O.No.2734 dated 30-8-1949.

Provision is made in both the estimates on the basis of actuals up to September 1949 together with the subsequent requirements from October 1949 to March 1950 for the year 1949-50 and of the actual estimate for 1950-51.

(iii) Salaries and allowances of masters (Non-compulsory Education:

	Revised Estimate for 1949-50.	Budget Estimate for 1950-51.
	Rs.	Rs.
As per details in annexures C and D for all schools.	16,10,340	16,91,210
Deduct cost of establishment of the compulsory scheme.	1,48,010	1,81,300
Net	14,62,330	15,09,910

Provision is made in both the estimates for the payment of increments dueto the teachers. Provision is also made for meeting the extra cost involved in the grant of leave to teachers.

Provision is further made in the Budget Estimate for 1950-51 for the appointment of 10 Secondary Grade and 40 Higher Grade additional teachers in the existing schools and for the opening of 10 new schools with 2 teachers for each.

(iv) Salaries and allowances of clerks and servants.

	Revised Estimate for 1949-50.	Budget Estimate for 1950-51.
	Rs.	Rs.
As per details in annexures C and D for all schools.	21,880	23,430
Deduct cost of peons of the compulsory Education Scheme.	9,630	9,700
Net	12,250	13,730
Add contribution payable to General Funds on account of office establishment.	33,200	33,200
Total Rs.	45,450	Rs. 46,930

(v) Contribution to Provident Fund.

Provision is made for an advance contribution of Rs.40,000/- in both the years.

3. Contingencies.

(i) House rent:

	Revised Estimate for 1949-50.	Budget Estimate for 1950-51.
	Rs.	Rs.
As per details in annexures C and D for all schools.	64,270	65,300
Deduct cost for the compulsory Education Scheme.	3,800	4,200
Net	60,470	61,100

Provision is made only for the existing schools in the Revised Estimate for 1949-50 and for 10 additional new schools in the Budget Estimate for 1950-51.

P.T.O.

(ii) Other items.

	Revised Estimate for 1949-50.	Budget Estimate for 1950-51.
	Rs.	Rs.
As per details in annexures C and D for all schools.	45,320	44,170
Deduct cost for the compulsory Education Scheme.	520	600
Net	44,800	43,570

(iii) Midday meals to pupils in Compulsory Education Scheme.

Sanction was accorded in Government Memorandum No.18094 B2.49-2. Education, dated 13-10-1949 for debiting to the Elementary Education Fund the expenditure incurred during the year 1946-47 in respect of the supply of midday meals made to the pupils in the compulsory area in 7 centres. The approximate amount to be debited to the account works out to Rs.16.380/-. Provision is therefore made in the Revised Estimate for 1949-50 for meeting this expenditure.

4. Equipment.

No provision is made under 'Compulsory' in the Revised Estimate for 1949-50 as no supply can be made during that year. A provision of Rs.4,000/- is made in the Budget Estimate for 1950-51.

5. Prizes and scholarships.

Provision is made in both the estimates for the following:-

	Revised Estimate for 1949-50.	Budget Estimate for 1950-51.
	Rs.	Rs.
Play Day and Play festivals as per G.O.No.912, Education, dated 5-5-1947 for 200 schools at Rs.10/- each and other expenses.	2,100	2,100
Adult Education: Remuneration for 50 teachers at Rs.12/- for 3 months.	1,900	2,400 (Lump sum)
	4,000	4,500

6. Repairs to buildings:

The provision made in the Revised Estimate for 1949-50 includes the amounts required for liabilities, incomplete and urgent uncommenced works and in the Budget Estimate for 1950-51 for uncommenced works.

No rent free building is proposed to be repaired during the years 1949-50 and 1950-51.

EXPENDITURE

Capital.

A detailed statement showing the provisions made in both the estimates under 'Land and buildings', 'Furniture and apparatus' and 'Library books and maps' is enclosed for information. (Annexure B)

Towards the construction of a Basic Education School at Saliamangalam Rs.12,000/- and Rs.20,000/- are provided for as lump sum provisions in the Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 respectively.

Lump sum provisions of Rs.10,000/- each are made in both the estimates for the supply of furniture and craft equipment to 20 schools to be converted into Basic Education Schools in each year.

As a large number of schools are reported by the educational authorities to have been ill equipped, lump sum provisions are made in both the estimates to meet the urgent requirements of the schools wherever necessary.

PRESIDENT,
DISTRICT BOARD, TANJORE.

PROCEEDINGS OF THE DIRECTOR OF PUBLIC INSTRUCTION, Madras

Rop No. 15-B4/49-50 dated 16-2-1950

Sub:- Elementary Education - District Board, Tanjore Revised Estimate for 1949-50 and Budget Estimate for 1950-51 - submitted-

Ref:- Letter Roc No. E1/42043/49 dated 15-1-50 from the President, District Board, Tanjore -

@@@@@@@

Submitted.

II. The variations between the Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 have been explained by the President, District Board.

III. Revised Estimate for 1949-50.

i) Credit has been taken for a sum of Rs. 2,45,080/- under section 37 of the Elementary Education Act 1920 whereas a sum of Rs.2,45,087-10-0 has been sanctioned in G.O.No.3801 Education dated 12-12-49.

11) A sum of Rs. 2,52,820/- has been taken credit under the proviso to section 37 and teaching with reference to G.O.No.1753 Education dated 27-5-49 and G.O. No.1754 Education dated 27-5-49.

IV. Budget Estimate for 1950-51.

i) Credit has been taken for a sum of Rs. 2,34,520 under section 37 of the Elementary Education Act,1920

ii) A sum of Rs.252820/- has been taken credit under the proviso to section 37 and teaching .

V. Compulsion:-

Government in their order No.(Ms)997 Education dated 28-4-48 have declined to sanction any subsidy to the District Board towards the cost of complusory Elementary Education and ordered that the rate of the Education tax levied by the District Board should be raised to the extent necessary.

VI. Accommodation:-

The District Educational Officer has reported that the accommodation in the case of 180 schools is inadequate and unsuitable in regard to 62 schools. This may be improved.

VII. Equipment:- 450 schools are reported to be not properly equipped. The required furniture and the teaching material may be supplied.

For Director of Public Instruction.

To

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

MSR 18/2

Education Deptt.

Sub: B.E.- 1950-51 -Ele.Edn.Fund-Dt.Board, Tanjore - Orders passed.

***

Read: From the President, Dt.Board,Tanjore No.E1-42043/49 dated 15-1-1950.

...

From the D.P.I. No.15-B4/49-50 d/16-2-50

...

ORDER Ms.No. 1171 Edn. d/ 12-4-50

The Govt.pass the following orders on the B.E. for 1950-51 of the Ele.Education Fund under the control of the Dt.Board, Tanjore:-

B.E.for 1950-51:(1) The Board has taken credit for a subsidy of Rs.99,800, from State funds towards the cost of the scheme of compulsory ele. education. In view of the past decision of Govt., not to sanction any subsidy from State Funds to the Dt.Board, Tanjore, towards the cost of the scheme of compulsory elementary education, the entire sum of Rs.99,800, taken credit for should be deleted.

(2) Credit has also been taken for a subsidy of Rs.3.43 lakhs from State Funds towards the expenditure on the payment of dearness allowance to teachers. This subsidy taken credit for should be deleted and steps should be taken to improve the financial position of the Fund by raising the rate of education tax.

(3).According to the orders above, the budget will close with a deficit of Rs.7.46 lakhs at the end of 1950-51. The Govt. consider that the rate of education tax levied in the area of the District Board, may be raised from 10 pies to 20 pies in the rupee of land revenue with effect from faslt 1360. The President is requested to place the matter before the ~~President~~ District Board, and to forward to Government before 5-5-1950 a copy of the resolution of the District Board,

to enhance the rate of education tax levied in ~~the~~ its area ~~of the District Board~~ from 10 pies to 20 pies in the rupee of land revenue with effect from fasli 1360. Credit may provisionally be taken for an additional income of Rs.4.89 lakhs for nine months during 1950-51, to the E.E.fund due to this enhancement in the rate of education tax.

(4) The Government have decided to make contribution to Dt.Boards, in respect of education tax up to 50% of the proceeds of the tax subject to a maximum of 9 pies in the rupee of land revenue.Credit may be taken provisionally for an additional contribution of Rs.78,000 in respect of the proceeds of education tax during 1950-51.

(5) The deficit at the end of 1950-51, will be reduced Rs. 1.81 lakhs ~~which would~~ be avoided ~~by~~ by a corresponding reduction in the expenditure under 'capital'.

To

The President, Dt.Board,
Tanjore.
The D.P.I.
The Examiner of L.F.Accts

1 sc.copy.

D.O.

V. Nadimuthu Pillai,
Member of Parliament and
President,District Board,
Tanjore.

TANJORE,
21st April 1950.

Dear Sir,

Subject:BUDGET - Estimate - 1950-51 - Elementary Education-Tanjore District Board - G.O.No.Ms.1171-Edn.dated 12-4-50.

Government have passed orders in their Government Order cited on the budget estimate for Elementary Education Fund of this District Board for 1950-51 that the credits taken by this District Board from state funds of Rs.99,800/- towards the cost of compulsory education and of Rs.3.43 lakhs towards the expenditure on the payment of dearness allowance to teachers be deleted. In order to wipe off the resultant deficit of 7.46 lakhs at the end of 1950-51, Government have also considered that the rate of Education tax levied in the area of the District Board may be raised from 10 pies to 20 pies in the rupee of land revenue with effect from fasli 1360.

2 The District Board could not balance the Elementary Education budget for 1950-51 on account of several causes. The District Board was deriving income upto the end of 1948-49 towards the arrear Toll Compensation paid by Government and credit was taken as advised by Government from the said arrear Toll Compensation amount to the extent necessary to avoid a deficit under Elementary Education Account, the amount so taken credit during 1948-49 being about Rs.2.75 lakhs. No arrear toll compensation amount is available from State Funds from 1949-50 onwards. The subsidy from State Funds which Government pay to all District Boards compulsory elementary education introduced in 1945-46 has been denied to be paid particularly to this District Board in spite of the representation from the Special Officer of the District Board in the matter. Owing to certain huge financial

commitments made during the Special Officer's regime, the financial position of the General Fund Account had become crippled rendering it impossible to contribute any sum more than the normal contribution of Rs.2,95,000/- from General Fund Account to Elementary Education Fund Account.

3 You may be aware, it is particularly characteristic of this district, that there has always been strong objection from the public in the matter of rise in taxation in whatever form. In its attempt to balance the Elementary Education Budget for 1950-51, the District Board fully realised that a situation has arisen in which the District Board could do no better than to raise the Education tax, and after long and mature consideration the District Board resolved to raise the Education tax from 10 pies to 13 pies in the rupee. There was still a deficit of about 4.42 lakhs and credit was therefore taken in the Elementary Education Fund accounts for subsidies from State Funds to the extent of Rs.99,800/- and Rs.3,42,890/- towards compulsory education and payment of dearness allowance, the total expenditure under these heads in the budget for 1950-51 being Rs.1,99,800/- and Rs.6,00,900/- respectively.

4 I fear that the proposal by Government to raise the rate of education tax from 10 pies to 20 pies in the rupee of land revenue in the area of this district board with effect from fasli 1360 will evoke much discontentment. Tanjore District is a paddy growing centre and the agriculturists are already groaning under the weight of heavy taxation. It may not be therefore just and reasonable to raise the taxation under education tax by cent per cent all on a sudden.

5 I therefore request that you will kindly see that the orders of Government for raising the education tax to 20 pies in the rupee of land revenue are modified in accordance with the District Board's proposal of raising the tax to 13 pies in the rupee of land revenue and also to sanction the payment of subsidies from State Funds to the extent of Rs.4.42 lakhs as provided for in the budget estimate of the District Board.

Yours sincerely,

To
The Hon'ble Sri K.Madhava Menon,B.A.B.L.,
Minister for Education,Government of Madras,
Madras.

D.O.

V.NADIMUTHU PILLAI, M.P.,
President,
Tanjore District Board.

Tanjore,
April 1950.

SECRETARY
27 APL 1950
EDUCATION DEPARTMENT

ASSISTANT SECRETARY
27 APL 1950
EDUCATION DEPARTMENT

Dear Sir,

Sub:- BUDGET ESTIMATE - 1950-51 - Elementary Education - Tanjore District Board.

Ref:- G.O.Ms.No.1171, Education, dated 19-4-1950.

* * *

I am enclosing herewith for your kind perusal a copy of the D.O. letter to the Hon'ble Minister for Education Sri K.Madhava Menon.

I believe you will please remember the gist of my conversation with you regarding the deficit in Elementary Education Budget at the Secretariat on the 22nd instant and request you to take a personal interest in the matter and get the proposal of the District Board sanctioned by Government to get over the situation without recourse to additional taxation under education tax for the reasons set forth by me in my D.O. letter to the Hon'ble Minister in detail and representations made by me in person.

Yours sincerely,

To

Sri Rajiah D. Paul,
Secretary to Government,
Education Department,
Fort St. George,
MADRAS.

VG.

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D.O.

V. Nadimuthu Pillai, M.P.,
President,
Tanjore District Board.

Tanjore,
Dated 25-4.1950.

Dear Sir,

Sub: BUDGET ESTIMATE - 1950-51 - Elementary Education
Tanjore District Board -
Ref: G.O.No.Ms.1171, Education dated 12.4.50.

*****

In continuation of my D.O.letter to you dated 22.4.50 I am to remind you about our personal conversation in Madras on the same date on the subject cited.

In my previous D.O.letter I have pointed out that the District Board raised the rate of levy of education tax from 10 pies to 13 pies in the rupee of land revenue and that in order to cover the remaining deficit of 4.43 lakhs credit was taken by the District Board from state funds of a contribution of Rs.99,800/- towards the cost of compulsory elementary education and of a contribution of Rs.3,42,890/- towards the expenditure on payment of dearness allowance to teachers, the total expenditure for 1950-51 in respect of these items of expenditure being Rs.1,99,800/ and Rs.6,00,900/- respectively. If the proposal to raise the education tax from 10 pies to 13 pies in the rupee of land revenue be not given effect to there will be a deficit of 7.46 lakhs as pointed out by Government in their Memorandum No.Ms.1171, Education dated 12.4.50. In order to wipe off this deficit Government have considered that the rate of education tax levied in the area of the District Board be raised from 10 pies to 20 pies in the rupee of land revenue.

The general financial position of the Tanjore District Board was not only sound but also elastic till the close of the year 1946-47. Though the elementary education account was not self supporting, contribution to elementary education fund was continued to be made from general funds year after year and the budget balanced. The need to raise the education tax in this district had often been pointed out by Government, but the district

board was putting off the proposal lest it should create discontentment with the public. So long as there was the means from other sources to balance the elementary education budget the District Board did not want to put it to the test whether public opinion would align itself in favour of the proposal or not. During the time when the District Board was administered by the Special Officers the proposal to raise the education tax took shape and with the approval of Government the education tax was raised from 6 pies to 10 pies in the rupee of land revenue. This was only in the year 1947-48 (i.e.,) fasli 1357. It would not have made much difference in the then prevailing political atmosphere if the education tax had been raised by a few more pies eventhough it was to the extent of 20 pies which Government have now offered to suggest.

The situation has now changed. In no part of the Madras State had the Kisan trouble and Communists' menace taken so deep a root than in this district that the present Government had taken firm measures to quell these troubles by harnessing all the available forces which Congress-minded men could muster. It is therefore a sad irony of fate, that our State Government should have chosen this time as appropriate to raise the taxes, whereby unleashing the evil forces of which this district has already been rife.

With regard to the payment of contribution from State funds towards the compulsory education the District Board's request for a contribution of Rs.99,800/- has been turned down by them while other District Boards' share had been duly paid. The denial by Government of the request of this district board for payments from State funds in the previous years while Government did sanction contribution to all other District Boards in the State, did not materially affect much since the financial position of the district board was sound in those days. A formal request was made by the Special Officer (the Collector of Tanjore) which the Government refused, perhaps with the ostensible rason that there were enough funds to counter-act the impartiality shown towards this district in particular. Will it therefore be unjust, unreasonable or extravagant

for the District Board to lay claim for a contribution from State funds from this source when after exhausting all other sources it had made this request to Government never expecting that it should have met with such a sad fate at the hands of Government? It is therefore uncharitable for Government to refuse this amount of Rs.99,800/- to this District Board particularly when there is need to explore all possibilities to augment its sources, except by taxing the prople who are already giving expression, now and then to the feeling that they are saddled heavily with taxes.

Regarding the request of this District Board for the payment of contribution of 3.43 lakhs for the payment of dearness allowance to teachers and to wipe off the deficit in the budget Government have not state specifically why the request for the payment of dearness allowance could not be complied with, while in previous years Government have permitted the District Boards to utilise the arrear toll compensation amounts (now extinct) towards any deficit in the elementary education budget. The request of the District Board in this direction was not in any way to be construed as preposterous. If Government were to consider that this course is not possible, I would request Government to grant a loan of a like amount to this District Board to wipe off the deficit and repayable in the course of few years. I earnestly believe that with a district wide programme of cutting down wasteful expenditure which has been very recently noticed by me and in respect of which I have given necessary instructions to all the Executive Officers of the education department to formulate necessary proposals for translating them into action this proposed move emboldens me to assure Government that with the increased taxation of 13 pies in the rupee of land revenue, with the incease in the rate of contribution payable by Government from 3¾ pies to 9 pies in the rupee with effect from Fasli 1360 and with the all round cutting down of expenditure consistent with the rules, that these acts would go a long way to solve the difficulties foreseen by Government in their memorandum.

I therefore earnestly beseach you to approve the District Board's proposals in toto and intimate to me their decision so as

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to reach me within the first week of May 1950 so as to enable me to place the subject before the Board for their considered opinion and submit the result to Government.

Yours Sincerely,

To

The Hon'ble Sri K. Madhava Menon, B.A., B.L.,
Minister for Education,
Government of Madras,
Madras.

Loan at me. Rs 4½ lacs

(V) 21 39

EDUCATION DEPARTMENT (C).

MEMORANDUM NO. 8249 C/50-3, Education, Dated 8.5.50

SUB: BUDGET ESTIMATE 1950-51 - Ele. Edn. Fund Dt. Bd., Tanjore - Deficit - Avoidence of -

Read again: G.O.No. 1171, Edn., Dated 12-4-50.
Ref: From the P.D.B., Tanjore, D.O.letter, dated 21-4-50 and 25-4-50.

In the circumstances stated in the D.O. letter cited, the Govt., under Section 35 of the Madras Ele. Edn Act 1920, sanction the proposal of the Dt. Bd., Tanjore, to raise the rate of Edn. tax levied in the area of the Dt. Bd. from 10 pies to 13 pies in the rupee of the land revenue with effect from fasli 1360.

2. The Collector of Tanjore is requested to take steps to collect the addl. income due from the tax at the enhanced rate for 9 months in 1950-51 and credit the proceeds to the Ele. Edn. Fund ~~Accounts~~ of the Dt. Bd. along with the normal income due from the tax.

3. The P.B.D. is requested to take ~~necessary~~ credit ~~to~~ in the Ele. Edn. Fund ~~for~~ for the ~~Addl.~~ additional income due from the tax at the enhanced rate for 9 months in 1950-51, and also for the addl. contribution in respect of the proceeds of the tax.

4. The Govt. consider that the deficit in the ele. edn. fund can be avoided if the capital expenditure from ordinary revenues under the General and ~~Elementary accounts~~ Edn Fund is retrenched and the resultant savings in the General Fund ~~account~~ is utilised for making an addl. contribution to the Ele. Edn. Fund ~~Acct.~~. The P.D.B. is requested to take steps accordingly.

Depot / Rs 9½.

To
The PD.B., Tanjore.
The D.P.I.
The Examr. of L.F.A.
The Collector of Tanjore.
(paras 1 and 2 only)

Rs 6.50.

8/5/50

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From
Sri V.Nadimuthu Pillai, M.P.,
President, District Board,
Tanjore.

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

JUN 1950

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

Rc.No.E1.42043/49, dated 31-5-1950.

Sir,

Sub:- BUDGET ESTIMATE - 1950-51 - Elementary Education Fund.

Ref:- G.O.Ms.No.1171, Education, dated 12-4-1950.
D.O. letters of the President, District Board, Tanjore dated 21-4-1950 and 25-4-1950.
Government Memorandum No.8247-C/50-3, Education, dated 8th May 1950.

* * *

In modification of the orders issued in G.O.Ms.No.1171, Education, dated 12-4-1950, Government in their Memorandum No.8247-C/50-3, dated 8th May 1950 have been pleased to sanction the proposal of the District Board to raise the rate of Education tax levied in the area of the District Board from 10 pies to 13 pies in the rupee of the land revenue with effect from fasli 1360. But instead of sanctioning the payment of contribution prayed for by the District Board towards the cost of compulsory elementary education scheme and payment of dearness allowance to teachers from State funds to wipe off the resultant deficit, Government have directed the District Board to take steps to retrench the capital expenditure under the General Fund and the Elementary Education Fund and to utilise the resultant savings in the General Fund for making an additional contribution to the Elementary Education Fund.

2. While reviewing the budget estimate of the General Funds of this District Board for 1950-51, Government have passed orders in G.O.Ms.No.812 dated 6th April 1950, that the budget will close with a deficit of Rs.1,08,190/- against the required minimum closing balance of Rs.96,530/- and that the District Board should avoid the deficit and secure the requisite balance by reducing capital --

P.T.O.

expenditure from ordinary revenues. The capital expenditure from ordinary revenues has been ordered to be reduced to maintain the minimum closing balance in the General Funds budget and again ordered now to be reduced further to make additional contribution to the Elementary Education Fund to balance the Elementary Education budget. It will be seen that the District Board has not provided in its budgets anything more as capital expenditure than what would be required to earn the Government grants allotted for different purposes and for execution of such small works which could not be put off on account of their long felt and urgent necessity and importance. In the budget estimate of the General Funds for 1950-51 credit has been taken for a full grant of Rs.3 lakhs in respect of Post War Road Development works; but Government have since ordered that only half grant will be sanctioned for these works. Additional funds have therefore to be found out or other capital works though of -- important nature have to be left out and provision made to meet out this new contingency to the extent of about 1.5 or 2 lakhs. In these circumstances it would be thoroughly impossible to make any additional contribution from the General to the Elementary Education funds besides what has already been proposed to be contributed.

3. The provision for capital expenditure having already been reduced thus to an irreducible minimum the District Board could not proceed on the basis indicated by Government in their Memorandum No.8247-C/50.3, dated 8th May 1950 and so, the District Board with no other alternative course open than to raise the Education tax have after mature consideration resolved to raise the Education tax from 10 pies to 16 pies in the rupee of the land revenue quite against the wishes of the tax-paying public.

4. Though by raising the Education tax the budget for 1950-51 would close with a deficit of Rs.1,74,010/- the District Board was of opinion that the additional income to be derived

P.T.O.

at the enhanced rate and the additional contribution in respect of the proceeds of the tax at the rate of 8 pies in the rupee of land revenue though not quite sufficient enough for the purpose of the budget for 1950-51 would make the Elementary Education Funds a self-supporting unit for 1951-52 and onwards. With regard to the deficit of Rs.1,74,010/- in the budget estimate for 1950-51, the District Board is unfortunately driven to the necessity of reiterating its request to Government for the payment of contribution from State Funds towards the cost of compulsory education scheme and payment of dearness allowance to teachers at least to the extent required to wipe off the deficit. The request of the District Board is only modest. The request for payment of contributions from State Funds for one or other of the purposes made by this District Board in previous years having been negatived, it will be very uncharitable if Government do not come forward this time to help the District Board by acceding to its request especially when the Board has risen to the occasion and raised the education tax to the maximum extent possible realizing its responsibility both to the public and to the Government.

5. In forwarding herewith a copy of District Board Resolution No.248 dated 27-5-1950 on the subject and a copy of the budget for 1950-51 as modified with reference to the enhanced rate of education tax sanctioned by the District Board, I request that Government may be pleased to issue urgent orders to the Collector of Tanjore for the levy of the Education Tax at the enhanced rate with effect from fasli 1360 (1-7-1950) and also to sanction the contribution from State Funds to the extent of Rs.1,74,010/- towards the cost of compulsory education scheme and payment of dearness allowance to teachers and thus enable the District Board to wipe off the resultant deficit in its Budget for 1950-51 even after raising the Education tax from 10 pies to 16 pies in the rupee.

PRESIDENT.

Advance copy submitted to Government Education Department, Fort St. George, Madras.
Copy to the Collector of Tanjore for information.
VG.

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EXTRACT FROM THE PROCEEDINGS OF THE DISTRICT BOARD, Tanjore.

Dated 27th May 1950.

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pp 29-30 c.f (R)

Read:

248. (1) G.O.Ms.No.1171, Education, dated 12th April 1950 passing orders on the budget estimate of the Elementary Education Fund for 1950-51

i) declining to sanction any subsidy from State Funds to this District Board towards the cost of the scheme of compulsory elementary education in view of the past decision of Government on this subject and ordering that the entire sum of Rs.99,800/- taken credit be deleted.

ii) that the credit of Rs.3.43 lakhs taken from State Funds towards the payment of dearness allowance to teachers should also be deleted.

iii) that in order to make up the resultant deficit of Rs.7.46 lakhs in the Elementary Education budget Government consider that the rate of Education tax levied in the area of the District Board may be raised from 10 pies to 20 pies in the rupee of land revenue with effect from Fasli 1360 and requesting the President to place the matter before the District Board and to forward to Government a copy of the resolution of the District Board proposing the enhancement of the levy of the education tax at the rate specified above and that

iv) the further deficit at the end of 1950-51 should be avoided by a corresponding reduction in the expenditure under "Capital".

pp 31-35 c.f (R) (2) D.O. letters from the President, District Board dated 21-4-1950 and 25-4-1950 to the Hon'ble Minister for Education, Government of Madras and Government Memorandum No.8247-C/50-3, Education, dated 8-5-1950 in reply thereto.

p 39 (R)

RESOLUTION:-

Though Government in deference to the request of the President of this Board, have approved of the District Board's proposal to enhance the rate of levy of Elementary Education Tax in this district from 10 pies to 13 pies in the rupee of land revenue, the District Board fully realising its onerous responsibility to the public in the cause of Elementary Education and taking into consideration the poor financial position of Elementary Education Fund consequent on the limited sources of revenue and increased items of expenditure by way of compulsory Elementary Education in several centres, adult literacy scheme and opening of new Elementary Schools in schoolless ~~x~~ areas and also in view of the impending enactment of the bill to amend the Madras Elementary Education Act 1920 according to which Government shall be bound to contribute to the Elementary Education Fund a sum equal to 50% of the amount levied as surcharge for educational purposes subject to a maximum of 9 pies in the rupee of land revenue resolves, though with great reluctance, that the rate of educational cess be raised from 10 pies to 16 pies in the rupee of land revenue with effect from 1st July 1950 (fasli 1360).

The District Board regrets that Government have not been sympathetic in acceding to the request of the District Board to sanction the contribution of Rs.4,32 lakhs asked for by it to make up the deficit in its budget and fervently wish that Government would rise to the occasion and render such financial assistance to the District Board as may be necessary especially when the District Board has -- according to the express desire of Government resolved to increase the rate of levy of education tax to the extent possible. The District Board therefore requests that Government may be pleased to sanction a sum of Rs.1,74,010/- which is still required to wipe off deficit in the budget for 1950-51 as contribution towards compulsory Elementary Education scheme and payment of dearness allowance to teachers, which is long overdue.

Sd/- V.NADIMUTHU PILLAI,
President.

(True extract)

PRESIDENT.
2/13

TANJORE DISTRICT BOARD - ELEMENTARY EDUCATION FUND - Revised Estimate for 1949-50 and Budget Estimate for 1950-51

Actuals for 1948-49 (1)	Actuals for the first 6 months in 1949-50 (2)	Revised estimate for 1949-50 (3)	Sanctioned estimate for 1949-50 (4)	HEADS OF ACCOUNT (5)	Budget Estimate for 1950-51 (6)	Remarks (7)
Rs	Rs.	Rs.	Rs.		Rs.	
					44,510	
6,80,176--5--9	1,41,840--9-10	1,41,840/-	..	Opening Balance		
6,53,567--0--0	1,91,460--0--0	6,25,410/-	6,56,000	Receipts-Ordinary 1. Education Tax.	10,05,430	Arrears 1,11,800/- at 10 pies for 1st 3 months 1,54,070/- at 16 pies for next 9 months 7,39,560/- 10,05,430/-
				2. Penalties under the Elementary Education Act.	...	
				3. Investments realised.	...	
		20/-	21/-	4. Income from investments.	20/-	
				5. School fees.		The normal rose of income under Education Tax at the rate of 10 pies in the rupee of land revenue isx taken as Rs.16,300/
	19,267--5--0	39,750/-	18,640/-	6. Contribution.	20,400/-	
17,553--1-11	2,978-12--0	1,500/-	1,400/-	7. Other receipts.	1,500/-	
		690/-	400/-	8. Endowments.	350/-	
				9. Government Grants.		
2,07,543-12--0	..	2,45,080/-	2,46,200/-	i, under Section 37 of the Ele.Education Act.	4,47,950/-	At e pies for Ist 3 months. Rs.78,170/- 8 pies for next 9 months. 3,69,780/- 4,47,950/-
2,52,824--0--0	95,340--0--0	2,52,820/-	2,52,820/-	ii. Under proviso to Section37 of the Ele.Edn.Act.	2,52,820/-	
2,75,085--0--0	..	..	..	iii. Arrear toll compensation.		
				iv. Grant for compulsory Education. v. Grant towards payment ofDearness allowance to teachers.		
		7,26,540/-	7,26,539/-	10. Contribution from General Funds.	2,95,000/-	
4,38,000--0--0	4,00,000--0--0	20,570/-	5,000/-	11. Advances Recovered.	5,000/-	
68,974-15--5	5,103-13--6			12. Suspense Account.		
				Total	20,28,470/-	
19,13,492-11-10	7,24,149-14--6	19,12,380/-	19,07,020/-	Deduct:- i. Refunds.	62,150/-*	Excess grant drawn to be refunded Government Memo.No.673.C/50-10 Education daed 12-5-1950.
1,721-10--0	..		..			
		1,26,590/-		ii. Amount transferred to capital	2,71,930/- 39,780/-	
19,11,802--9-10	7,24,149-14--6	17,85,790/-	19,07,020/-	Net Total	16,94,400/-	
				Plus	39,780/-	

(1)	(2)	(3)	(4)	(5)	(6)
19,11,771. 1.10	7,24,149.14.6	17,85,790	19,07,020	Net Total	16,94,400 X plus 39,780 X
				Add amount relating to Endowments.	
19,11,802. 9.10	7,24,160. 6.6	17,85,790	19,07,020	Total - Ordinary Receipts	16,94,400 X plus 39,780 X
				Receipts - Capital	
3,100. 0. 0				1. Government Grants:--	
		39,780		(i) for compulsory Education (ii) for buildings and playgrounds X	39,780
				2. Sale of lands	
				3. Endowments and contribution.	
				4. Loans	
				5. Contribution from General Accounts.	
		1,26,590		6. Appropriation from Ordinary	2,71,920 X 39,780 X
				7. Investments realised	
3,696. 8.0					
6,796. 8.0		1,66,370		Total - Capital	2,71,920
19,18,599. 1.10	7,24,160. 6.6	19,52,160	19,07,020	Total receipts - Ordinary Capital	20,06,100
19,98,775. 7. 7	8,66,001. 0.4	20,94,000	19,07,020	Grand Total including Opening Balance	20,50,610.

Actuals for 1948-49. (1)	Actuals for the 1st 6 months in 1949-50. (2)	Revised Estimate for 1949-50. (3)	Sanctioned Estimate for 1949-50. (5)	Head of Account. (6)	Budget Estimate for 1950-51. (7)	REMARKS. (8)
				EXPENDITURE--ORDINARY.		
				1. Staff--Salaries & allowances.		
			3,120	i) D.B.E.O. Tanjore. Salaries.	2,620	
2,455 11 0	1,087 9 0	2,520		Dearness allowance.	410	
	192 0 0	390	..			
			500	ii) -do- Travelling allowance.	360	
250 10 0	92 8 0	310				
			14,92,530	iii) Masters. Non-Compulsory.		
15,00,543 8 0	4,85,756 14 0		1,56,800			
				Salaries.	9,84,410	
		9,39,080		Dearness allowance.	5,25,500	
		5,23,250				
				Compulsory.		
				Salaries.	1,24,500	
		99,470		Deamess allowance.	56,800	
		48,540				
				iv) Clerks & Servants		
			47,330	Non-compulsory.		
40,078 8 0	4,881 11 0			Salaries.	32,870	
	5,210 0 0					
		31,680		Dearness allowance.	14,060	
		13,770				
				Compulsory.		
		5,130		Salaries.	5,160	
		4,500		Dearness allowance.	4,540	
65,301 5 0		40,000	40,000	v) Contribution to Provident Fund.	40,000	
2,411 0 0	1,559 9 0	3,000		vi) Travelling allowance.	3,000	
1,499 3 0	373 0 0	1,000	1,500	vii) Gratuity.	1,500	
				viii) Stipends to teachers sent for training.		
				2. Endowments.		
				3. Contingencies.		
65,147 3 0	33,401 15 0	60,470	56,720	i) House rent- Noncompulsory.	61,100	
		3,800	4,000	Compulsory.	4,200	
46,507 9 0	24,807 13 6	44,800	46,570	ii) Other items Noncompulsory.	43,570	
		520	350	Compulsory.	600	

P.T.O.

1.	2.	3.	4.
34,976-11- 3	4,182-13- 3	16,380	
	575-13- 9	2,500	2,500
2,828- 2- 0		1,000	1,000
			4,000
2,592- 1- 0		500	500
	260- 0- 0	4,000	2,100
45,216- 9- 6	11,496-10- 0	31,510	40,000
5,560- 3- 0	3,710-12- 0	5,000	5,000
18,16769-13- 9	8,53,200- 1- 0	18,83,120	19,07,020
28,752- 1- 9	15,036-13- 0	1,33,370	..
11,315- 7- 3	4,553-13- 0	26,000	..
40- 0- 0	5,840- 0- 0	7,000	
57- 7- 0			
40,165- 0- 0	25,430-10- 0	1,66,370	..
18,56,934-13- 9	8,78,630-11- 6		19,07,020
1,41,840- 9-10	- 12,629-11- 2		
19,98,775- 7- 7	8,66,001- 0- 4	20,94,000	19,07,020

5.	6.	7.
(iii) Midday Meals - Non compulsory		
Compulsory		
4. Equipment:--		
(i) Furniture and apparatus non compulsory	2,500	
(ii) Library books and maps Non compulsory	1,000	
Compulsory	4,000	
(iii) Other items - non compulsory	500	
Compulsory		
5. Prizes and scholarships	4,500	
6. Repairs to buildings	30,000	
7. Interest on and repayment of debts		
8. Advances Recoverable	5,000	
Total expenditure--Ordinary	19,52,700	
EXPENDITURE - CAPITAL.		
1. Land and buildings - Non compulsory	2,38,920	
2. Equipment		
(i) Furnitude and apparatus	30,000	
(ii) Library books and maps	3,000	
(iii) Other items		
Total expenditure-Capital	2,71,920	
Total expenditure Ordinary & capital	22,24,620	
Closing blance	- 1,74,010	
Grand total including closing balances	20,50,610	

PRESIDENT.

29 55 (29)

Edn C C/

Memo No. 14036 C/50 — 2 Edn. dated 19.6.50

13/20/6.

pp 39-310 ✓ (R)
p 39 (R)
pp 1-80 ✓

Subr :- Ele. Edn. fund - Dt. Bd, Tanjore - Enhancement in the rate of education tax — Proposal — Approved.

Read :- G.O. No. 1171 Edn. dated 12.4.50
Govt. memo No. G-2447 - C/50 - 3 Edn. dated 6.5.50.
From the President, Dt. Bd, Tanjore No. E1 - 4203/49 dated 31.5.50.

In modification of the orders issued in the Govt. memo cited above, sanction is accorded under section 35 of the Madras Ele. Edn Act 1920, to the proposal of the Dt Bd, Tanjore to raise the rate of edn. tax levied in the area of the Dt. Bd. from 10 pies to 16 pies

5/6

in the matter of land revenue with effect from fasli 1360.

2. The collector of Tanjore is requested to take steps to collect the additional income due from the base at the enhanced rate for nine months in 1950-51, and credit the proceeds to the Ele. Edn. fund of the Dt. Bd; along with the normal income due from the base for the year

additional income due from the tax for nine months in 1950-51

3. The president, Dt. Bd., Tanjore is informed that the non anticipated deficit of Rs 1.74 lakhs in the ele. edn. fund at the end of the current year should be met by retainment in the capital expenditure both in the general fund and in the Ele. Edn. fund as already ordered in para 4 of the Govt. memo cited above, or by effecting the economies in expenditure. The ordinary deficit will be found from Govt. funds towards the deficit.

anticipated

By order etc.,

6/6/50

To
The president
Dt. Bd.
Tanjore
The collector of Tanjore
The D.P.I.
The Executive of L.F. Aids
I.C.

5/6

5/6.50

5/6

1/16/6.

Mr. (B) 30 57 C

It may see

8/6/50.

By order etc.

6/6/50 dA

Edn. O.M. 14036 C/50-1

7.6.50

ASSISTANT SECRETARY 15025 JUN 1950 EDUCATION DEPARTMENT

LOCAL ADMINISTRATION DEPARTMENT 7-JUN 1950 23958 SECRETARIAT, MADRAS

8/6

LA. No: 23758-IC
8.6.50.

LAD

Draft may be perused.

7.6.50

865

Edn. (C)

The draft memo in pp 1-2 ante may now issue. For orders as to circulation

3/14.6.

By order etc.

15/6/50

15.6.50.

SECRETARIAT 19 JUN 1950 EDUCATION DEPARTMENT

I have made a slight alteration in the last sentence of the draft

16/6

H.M. (E+L).

31 59

46214 TNS

From
Sri V.Nadimuthu Pillai, M.P.,
President, District Board,
Tanjore.

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

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



Rc.No.El.42043/49, dated 31-5-1950.

Sir,

Sub:- BUDGET ESTIMATE - 1950-51 - Elementary Education Fund.

Ref:- G.O.Ms.No.1171, Education, dated 12-4-1950.
D.O. letters of the President, District Board, Tanjore dated 12-4-1950 and 25-4-1950.
Government Memorandum No.8247-C/50-3, Education, dated 8th May 1950.

* * *

In modification of the orders issued in G.O.Ms.No.1171, Education, dated 12-4-1950, Government in their Memorandum No.8247-C/50-3, dated 8th May 1950 have been pleased to sanction the proposal of the District Board to raise the rate of Education tax levied in the area of the District Board from 10 pies to 13 pies in the rupee of the land revenue with effect from fasli 1360. But instead of sanctioning the payment of contribution prayed for by the District Board towards the cost of compulsory elementary education scheme and payment of dearness allowance to teachers from State funds to wipe off the resultant deficit, Government have directed the District Board to take steps to retrench the capital expenditure under the General Fund and the Elementary Education Fund and to utilise the resultant savings in the General Fund for making an additional contribution to the Elementary Education Fund.

2. While reviewing the budget estimate of the General Funds of this District Board for 1950-51, Government have passed orders in G.O.Ms.No.812 dated 6th April 1950, that the budget will close with a deficit of Rs.1,03,190/- against the required minimum closing balance of Rs.96,530/- and that the District Board should avoid the deficit and secure the requisite balance by reducing capital --

P.T.O.

expenditure from ordinary revenues. The capital expenditure from ordinary revenues has been ordered to be reduced to maintain the minimum closing balance in the General Funds budget and again ordered now to be reduced further to make additional contribution to the Elementary Education Fund to balance the Elementary Education budget. It will be seen that the District Board has not provided in its budgets anything more as capital expenditure than what would be required to earn the Government grants allotted for different purposes and for execution of such small works which could not be put off on account of their long felt and urgent necessity and importance. In the budget estimate of the General Funds for 1950-51 credit has been taken for a full grant of Rs.3 lakhs in respect of Post War Road Development works; but Government have since ordered that only half grant will be sanctioned for these works. Additional funds have therefore to be found out or other capital works though of -- important nature have to be left out and provision made to meet out this new contingency to the extent of about 1.5 or 2 lakhs. In these circumstances it would be thoroughly impossible to make any additional contribution from the General to the Elementary Education funds besides what has already been proposed to be contributed.

3. The provision for capital expenditure having already been reduced thus to an irreducible minimum the District Board could not proceed on the basis indicated by Government in their Memorandum No.8247-C/50.3, dated 8th May 1950 and so, the District Board with no other alternative course open than to raise the Education tax have after mature consideration resolved to raise the Education tax from 10 pies to 16 pies in the rupee of the land revenue quite against the wishes of the tax-paying public.

4. Though by raising the Education tax the budget for 1950-51 would close with a deficit of Rs.1,74,010/- the District Board was of opinion that the additional income to be derived

P.T.O.

at the enhanced rate and the additional contribution in respect of the proceeds of the tax at the rate of 8 pies in the rupee of land revenue though not quite sufficient enough for the purpose of the budget for 1950-51 would make the Elementary Education Funds a self-supporting unit for 1951-52 and onwards. With regard to the deficit of Rs.1,74,010/- in the budget estimate for 1950-51, the District Board is unfortunately driven to the necessity of reiterating its request to Government for the payment of contribution from State Funds towards the cost of compulsory education scheme and payment of dearness allowance to teachers at least to the extent required to wipe off the deficit. The request of the District Board is only modest. The request for payment of contributions from State Funds for one or other of the purposes made by this District Board in previous years having been negatived, it will be very uncharitable if Government do not come forward this time to help the District Board by acceding to its request especially when the Board has risen to the occasion and raised the education tax to the maximum extent possible realizing its responsibility both to the public and to the Government.

5. In forwarding herewith a copy of District Board Resolution No.248 dated 27-5-1950 on the subject and a copy of the budget for 1950-51 as modified with reference to the enhanced rate of education tax sanctioned by the District Board, I request that Government may be pleased to issue urgent orders to the Collector of Tanjore for the levy of the Education Tax at the enhanced rate with effect from fasli 1360 (1-7-1950) and also to sanction the contribution from State Funds to the extent of Rs.1,74,010/- towards the cost of compulsory education scheme and payment of dearness allowance to teachers and thus enable the District Board to wipe off the resultant deficit in its Budget for 1950-51 even after raising the Education tax from 10 pies to 16 pies in the rupee.

PRESIDENT.

Advance copy submitted to Government Education Department, Fort St. George, Madras.
Copy to the Collector of Tanjore for information.
VG.

EXTRACT FROM THE PROCEEDINGS OF THE DISTRICT BOARD, TANJORE.

Dated 27th May 1950.

-- --

Read:

248. (1) G.O.Ms.No.1171, Education, dated 12th April 1950 passing orders on the budget estimate of the Elementary Education Fund for 1950-51

i) declining to sanction any subsidy from State Funds to this District Board towards the cost of the scheme of compulsory elementary education in view of the past decision of Government on this subject and ordering that the entire sum of Rs.99,800/-. taken credit be deleted.

ii) that the credit of Rs.3.43 lakhs taken from State Funds towards the payment of dearness allowance to teachers should also be deleted.

iii) that in order to make up the resultant deficit of - Rs.7.46 lakhs in the Elementary Education budget Government consider that the rate of Education tax levied in the area of the District Board may be raised from 10 pies to 20 pies in the rupee of land revenue with effect from Fasli 1360 and requesting the President to place the matter before the District Board and to forward to Government a copy of the resolution of the District Board proposing the enhancement of the levy of the education tax at the rate specified above and that

iv) the further deficit at the end of 1950-51 should be avoided by a corresponding reduction in the expenditure under "Capital".

(2) D.O. letters from the President, District Board dated 21-4-1950 and 25-4-1950 to the Hon'ble Minister for Education, Government of Madras and Government Memorandum No.8247-C/50-3, Education, dated 8-5-1950 in reply thereto.

RESOLUTION:-

Though Government in deference to the request of the President of this Board, have approved of the District Board's proposal to enhance the rate of levy of Elementary Education Tax in this district from 10 pies to 13 pies in the rupee of land revenue, the District - Board fully realising its onerous responsibility to the public in the cause of Elementary Education and taking into consideration the poor financial position of Elementary Education Fund consequent on the limited sources of revenue and increased items of expenditure by way of compulsory Elementary Education in several centres, adult literacy scheme and opening of new Elementary Schools in school-less areas and also in view of the impending enactment of the bill to amend the Madras Elementary Education Act 1920 according to which Government shall be bound to contribute to the Elementary Education Fund a sum equal to 50% of the amount levied as surcharge for educational purposes subject to a maximum of 9 pies in the rupee of land revenue resolves, though with great reluctance, that the rate of educational cess be raised from 10 pies to 16 pies in the rupee of land revenue with effect from 1st July - 1950 (fasli 1360).

The District Board regrets that Government have not been - sympathetic in acceding to the request of the District Board to sanction the contribution of Rs.4,32 lakhs asked for by it to make up the deficit in its budget and fervently wish that Government would rise to the occasion and render such financial assistance to the District Board as may be necessary especially when the District Board has according to the express desire of Government resolved to increase the rate of levy of education tax to the extent possible. The District Board therefore requests that Government may be pleased to sanction a sum of Rs.1,74,010/- which is still required to wipe off deficit in the budget for 1950-51 as contribution towards compulsory Elementary Education scheme and payment of dearness allowance to teachers, which is long overdue.

Sd/- V.NADIMUTHU PILLAI,
President.

(True Extract)

PRESIDENT.

NS/

(34) 34

TANJORE DISTRICT BOARD - ELEMENTARY EDUCATION FUND - Revised Estimate for 1949-50 and Budget Estimate for 1950-51

Actuals for 1948-49 (1)	Actuals for the first 6 months in 1949-50 (2)	Revised estimate for 1949-50 (3)	Sanctioned estimate for 1949-50 (4)	HEADS OF ACCOUNT (5)	Budget Estimate for 1950-51 (6)	Remarks (7)
Rs.	Rs.	Rs.	Rs.		Rs.	
					44,510	
6,80,176--5--9	1,41,840--8-10	1,41,840/-	..	Opening Balance	xx,xx,xxx	
8,53,567--0--0	1,91,460--0--0	6,25,410/-	6,56,000	Receipts-Ordinary 1. Education Tax.	10,05,430	Arrears 1,11,800/- at 10 pies for 1st 3 months 1,54,070/- at 16 pies for next 9 months 17,30,560/- 10,05,430/-
				2. Penalties under the Elementary Education Act.	...	
				3. Investments realised.	...	
		20/-	21/-	4. Income from investments.	20/-	
				5. School fees.		The normal rate of income under Education Tax at the rate of 10 pies in the rupee of land revenue tax taken as Rs.16,300/
	12,267--5--0	39,750/-	18,640/-	6. Contribution.	20,400/-	
17,553--1-11	2,978-12--0	1,500/-	1,400/-	7. Other receipts.	1,500/-	
		680/-	400/-	8. Endowments.	350/-	
				9. Government Grants.		
2,07,543-12--0	..	2,45,080/-	2,46,200/-	i, under Section 37 of the Ele.Education Act.	4,47,950/-	At 6 pies for 1st 3 months. Rs.78,170/- 8 pies for next 9 months. 3,69,780/- 4,47,950/-
2,52,824--0--0	95,340--0--0	2,52,820/-	2,52,820/-	ii. Under proviso to Section37 of the Ele.Edn.Act.	2,52,820/-	
2,75,085--0--0	..	..	..	iii. Arrear toll compensation.		
				iv. Grant for compulsory Education. v. Grant towards payment ofDearness allowance to teachers.		
4,38,000--0--0	4,00,000--0--0	7,26,540/-	7,26,539/-	10. Contribution from General Funds.	2,95,000/-	
68,974-15--5	5,103-13--6	20,570/-	5,000/-	11. Advances Recovered.	5,000/-	
				12. Suspense Account.		
10,13,492-11-10	7,24,149-14--6	19,12,380/-	19,07,020/-	Total	20,28,470/-	
1,791-10--0	..		..	Deduct:- i. Refunds.	62,150/-*	Excess grant drawn to be refunded Government Memo.No.673.C/50-10 Education dated 12-5-1950.
		1,26,590/-		ii. Amount transferred to capital	2,71,920/- 39,780/-	
10,11,802--8-10	7,24,149-14--6	17,85,790/-	19,07,020/-	Net Total	16,94,400/- Plus 39,780/-	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
19,11,771. 1.10	7,24,149.14.6	17,85,790	19,07,020	Net Total	16,94,400 X plus 39,780 X	
				Add amount relating to Endowments.		
19,11,802. 9.10	7,24,160. 6.6	17,85,790	19,07,020	Total - Ordinary Receipts	16,94,400 X plus 39,780 X	
				Receipts - Capital		
3,100. 0. 0				1. Government Grants:--		
		39,780		(i) for compulsory education (ii) for buildings and playgrounds	39,780	
				2. Sale of lands		
				3. Endowments and contribution.		
				4. Loans		
				5. Contribution from General Accounts.		
		1,26,590		6. Appropriation from Ordinary	2,71,920 X 39,780 X	
3,696. 8.0				7. Investments realised		
6,796. 8.0		1,66,370		Total - Capital	2,71,920	
19,18,599. 1.10	7,24,160. 6.6	19,52,160	19,07,020	Total receipts - Ordinary Capital	20,06,100	
19,98,775. 7. 7	8,66,001. 0.4	20,94,000	19,07,020	Grand Total including Opening Balance	20,50,610.	

Actuals for 1948-49. (1)	Actuals for the 1st 6 months in 1949-50. (2)	Revised Estimate for 1949-50. (3)	Sanctioned Estimate for 1949-50. (5)	Head of Account. (6)	Budget Estimate for 1950-51. (7)	REMARKS. (8)
				EXPENDITURE--ORDINARY.		
				1. Staff--Salaries & allowances.		
2,455 11 0	1,087 9 0	2,520	3,120	i) D.E.O. Tanjore. Salaries.	2,620	
	192 0 0	390	..	Dearness allowance.	410	
250 10 0	92 8 0	310	500	ii) -do- Travelling allowance.	360	
15,00,543 8 0	4,85,756 14 0		14,92,530 1,56,800	iii) Masters. Non-Compulsory.		
		9,30,080		Salaries.	9,84,410	
		5,23,250		Dearness allowance.	5,25,500	
				Compulsory.		
		89,470		Salaries.	1,24,500	
		48,540		Deamess allowance.	56,800	
40,078 8 0	4,881 11 0 5,210 0 0		47,380	iv) Clerks & Servants Non-compulsory.		
		31,600		Salaries.	32,870	
		13,770		Dearness allowance.	14,060	
				Compulsory.		
		5,130		Salaries.	5,160	
		4,500		Dearness allowance.	4,540	
65,301 5 0		40,000	40,000	v) Contribution to Provident Fund.	40,000	
2,411 0 0	1,559 9 0	3,000	2,800	vi) Travelling allowance.	3,000	
1,499 3 0	373 0 0	1,000	1,500	vii) Gratuity.	1,500	
				viii) Stipends to teachers sent for training.		
				2. Allowances.		
				3. Contingencies.		
65,147 3 0	33,401 15 0	60,470	56,720	i) House rent- Noncompulsory.	61,100	
		3,800	4,000	Compulsory.	4,200	
46,507 9 0	24,807 13 6	44,800	46,570	ii) Other items Noncompulsory.	43,670	
		520	350	Compulsory.	600	

P.T.O.

1.	2.	3.	4.	5.	6.	7.
34,976-11- 3	4,182-13- 3	16,380		(iii) Middle schools - Non compulsory		
				Compulsory		
				4. Equipment:-		
	575-13- 9	2,500	2,500	(i) Furniture and apparatus non compulsory	2,500	
2,828- 2- 0		1,000	1,000	(ii) Library books and maps Non compulsory	1,000	
			4,000	Compulsory	4,000	
2,592- 1- 0		500	500	(iii) Other items - non compulsory	500	
				Compulsory		
	260- 0- 0	4,000	2,100	5. Prizes and scholarships	4,500	
45,216- 2- 6	11,496-10- 0	31,510	40,000	6. Repairs to buildings	30,000	
				7. Interest on and repayment of debts		
5,560- 3- 0	3,710-12- 0	5,000	5,000	8. Advances recoverable	5,000	
18,16769-13- 9	8,53,200- 1- 0	18,83,120	19,07,020	Total expenditure--Ordinary	19,52,700	
28,752- 1- 9	15,036-13- 0	1,33,370	..	EXPENDITURE -- CAPITAL.		
				1. Land and buildings - Non compulsory	2,38,920	
11,315- 7- 3	4,553-13- 0	26,000	..	2. Equipment		
40- 0- 0	5,840- 0- 0	7,000		(i) Furniture and apparatus	30,000	
57- 7- 0				(ii) Library books and maps	3,000	
40,165- 0- 0	25,430-10- 0	1,66,370	..	(iii) Other items		
18,56,934-13- 9	8,78,630-11- 6		19,07,020	Total expenditure-Capital	2,71,920	
1,41,840- 9-10	- 12,629-11- 2			Total expenditure Ordinary & capital	22,24,620	
19,98,775- 7- 7	8,66,001- 0- 4	20,84,000	19,07,020	Closing balance	- 1,74,010	
				Grand total including closing balances	20,50,610	

PRESIDENT.

Rop.No.15-B4/49-50,d/10-6-50.

Office of the
DIRECTOR OF PUBLIC INSTRUCTION,
Madras.

Sub: Elementary Education - District Board, Tanjore - Budget Estimate for 1950-51 - Request for subsidy under the Compulsory Education Scheme and for the payment of Dearness Allowance.

Ref: Letter No.E.1.42043/49, dated 31-5-50 of the President, District Board, Tanjore.

----:oOo:----

SUBMITTED TO GOVERNMENT.

:: ASSISTANT SECRETARY ::
16 JUN 1950
15918
EDUCATION DEPARTMENT

15.6.50

For Director of Public Instruction.

To
The Secretary to Government,
Education Department,
Madras.

sn.13.6.

74

Edn(C)

Action has already been taken on the copy of the Presidents' letter, addressed to the Govt. Please see pp 41-54 c.f ® and the orders passed in Govt. memo at pp 55-56 c.f ®. In these circumstances, this may be filed with the c.f.o at ®.

3/22.6.50

11/28/6

D.O.

V. NADIMUTHU PILLAI, M.P.,
President,
Tanjore District Board.
--

TANJORE,
21.7.50.

Dear Sir,

Sub: Budget Estimate - Elementary Education Fund - 1950-51 - Government Memorandum No.14036-C/50-2 Education dated 19th June 1950 - Anticipated deficit of 1.74 lakhs - payment of subsidy towards compulsory Elementary Education - sanction - requested.
--

Government at the outset, finding that the elementary education budget of this District Board closed with a deficit of 7.46 lakhs, advised this Board to raise the rate of education tax levied in this district from 10 pies to 20 pies in the rupee of land revenue. The District Board could not all of a sudden raise the rate of tax to that extent and the District Board therefore resolved to raise the tax to 13 pies in the rupee of land revenue. This was also approved by Government in their Memorandum No.8247-C/50-3 Education dated 8th May 1950, but the request of the District Board for subsidies from state funds towards the cost of compulsory elementary education scheme and payment of dearness allowance to teachers was negatived. In the light of this order of Government, the position of both the General Fund and elementary education fund budgets was further examined and as the only possible alternative course to cope with the situation, this District Board with great reluctance resolved to raise the education tax to 16 pies in the rupee of land revenue i.e. to the maximum level that it could afford to raise the tax under the prevailing extraordinary circumstances in this district as has been detailed at length in my previous letters to Government. With a view to wipe off the resultant deficit of 1.74 lakhs, the District Board reiterated its request to Government for the payment of the subsidies aforesaid.

2. In their Memorandum cited, Government have been pleased to accord sanction to the proposal of the Tanjore District Board to raise the rate of education tax from 10 pies to 16 pies in the rupee of land revenue with effect from fasli 1360, but with regard to the anticipated deficit of 1.74 lakhs in the elementary education budget Government have chosen to repeat their advise to cut short the

capital expenditure or to effect other economies in expenditure. When the District Board has realized its onerous responsibilities and strained itself to the extent of raising the education tax from 10 pies to 16 pies in the rupee much against the will of the agriculturists of this district, Government do not seem to sympathise with our legitimate request to sanction the dearness allowance and compulsory elementary Education grants just to meet the resultant deficit of 1.74 lakhs even after raising the tax as aforesaid, but are repeatedly turning down our request when we have gone more than 3/4ths of the way to wipe off the deficits in the Budget Estimate both General and Elementary Education Fund of the District Board.

3. The District Board is not after all asking too much. I would just request you to have a cursory glance at the list printed in G.O.No.1714 dated 7.6.1950 containing the names of all the district boards in the State that are to be paid Government subsidies towards compulsory elementary education and I am sure it will strike any one with dismay to find that Tanjore District Board alone is nowhere to be seen in the list. It is not because that the scheme of compulsory elementary education has not been extended in the area of this district board. In fact this District Board has been the foremost in giving effect to the scheme. It has also provided in its budget even during the current year viz.,1950-51 a sum of about 2 lakhs towards expenditure on compulsory elementary education. Whatever might be the cause which led to the past decision of Government to deprive this District Board of the State subsidy hitherto, I trust that you will agree with me when I state that there can be no justification and fair-play to deal with this district board singly and say "No" especially when this district board is passing through a stage of financial crisis and has so much to depend on this anticipated source of revenue from State funds to balance its budget.

In enclosing herewith a copy of District Board Resolution No.165 dated 26.7.1950 on the subject for your ready reference, I earnestly

P.T.O.

request you to see that early orders are issued for the grant of necessary subsidies from State funds which is absolutely needed to avoid a deficit in the budget.

Yours sincerely,

To
The Hon'ble Sri K. Madhava Menon,
B.A.,B.L.,
Minister for Education,
Government of Madras,
Madras.

EXTRACT FROM THE PROCEEDINGS OF THE DISTRICT BOARD, TANJORE.

Dated: 26th July 1950.

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165. Read: Government Memorandum No.14036-C/50-2, Education dated 19-6-1950 passing orders on the Elementary Education Fund Budget of the Tanjore District Board for the year 1950-51 (1) sanctioning the proposal of the District Board to raise the rate of education tax -- levied in the area of the District Board from 10 pies to 16 pies in the rupee of land revenue with effect from fasli 1360 and (2) advising the District Board to meet the anticipated deficit of Rs.1.74 lakhs by curtailment of the capital expenditure both in the General Fund and Elementary Education Fund as already ordered by Government or by effecting other economics in expenditure, as it will not be possible for -- Government to pay any subsidy from Provincial Funds towards the deficit.

RESOLUTION:- Besides being surprised at the unsympathetic attitude of Government in their not acceding to the legitimate request made repeatedly by the District Board for the grant of subsidy from State Funds towards the cost of compulsory elementary education scheme introduced in this district, the District Board regrets that all the district boards except Tanjore District Board has been conferred the benefit of the subsidy from State Funds during 1950-51 towards the cost of the continuance of the said compulsory elementary education scheme as per orders of Government issued in G.O.No.1714, Education, dated 7th June 1950 and feels that there is no justification for such discrimination. The District Board requests the Government therefore once again to reconsider their decision and pass early orders for the grant of necessary subsidy at least towards the compulsory elementary education introduced in this district, especially in view of the fact that the Board looks forward for this aid from State funds as the only remedy to avoid a deficit budget even after resorting to all methods advised by Government for cutting down expenditure and increasing the revenue under education tax.

Sd/- V.NADIMUTHU PILLAI,
President.

(True extract)

PRESIDENT,
DISTRICT BOARD, TANJORE.

EDN. DEPT.(C).

MEMO. NO. 21535-C/50-2, EDN., DATED 31.8.50.

ELE. EDN. - Compulsory - Dt. Bd., Tanjore - Payment of subsidy towards the cost of the scheme ~~of compulsory ele. edn. - Not approved~~.

~~Govt. Memo. No. 14036-C/50-2, Edn., dated 19-6-50.~~

From the P.P.D.B., Tanjore, D.O. dated 21-7-50.

The P.D.B., Tanjore is informed that the Dt.Bd. can secure additional income to the E.E. fund by raising the rate of education tax, levied by the Bd., up to 36 pies in the rupee of land revenue.

In the circumstances the Govt. are not convinced of the need to pay any ~~addl.~~ subsidy to the Dt. Bd. towards the cost of scheme of compulsory edn. The request of the P.D.B., Tanjore for the payment of a subsidy from the State funds towards the cost of the scheme of compulsory ele. edn., will not therefore be complied with.

To
The P.D.B., Tanjore.

83 43 (47)

From
Sri V. Nadimuthu Pillai, M.P.,
President District Board,
Tanjore.

To
The Secretary to Government,
Education Department,
M a d r a s .

Encl. 1 (1)

RC.E1.42043/49 dated 5. 9.1950.

Sir,

Sub: ELEMENTARY EDUCATION - Tanjore District Board - Deficit of 1.74 lakhs in the Elementary Education Budget - Subsidy from State Funds towards the cost of compulsory Elementary Education Scheme - Request for payment reiterated.



pp 55-56 infra (2)

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Ref: Government Memorandum No.14036-C/50-2.Edn., dated 19.6.50 and G.O.No.1714.Edn., dated 7.6.50.

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(3)

p 3 infra

With reference to the Government Memorandum cited, I forward herewith a copy of the District Board Resolution No.165 dated 26.7.50 on the subject mentioned above and request that Government may be pleased to pass early orders for the grant of necessary subsidy from State Funds towards the compulsory elementary education scheme introduced in this district.

I submit to Government that while all the other District Boards in the State have been conferred the benefit of the subsidy from State funds towards the cost of the said compulsory education scheme, justice and equity would demand that this District Board should also be allowed to share the benefit of such subsidy in common with other district boards especially when the financial position of the District Board is so bad as it can ill afford to forego the benefit of the state subsidy at least to the extent necessary to wipe off a deficit budget.

V. Nadimuthu Pillai
President.

sb.

The Lawley Press, Tanjore.—2,000.

Extract from the Proceedings of the District Board, Tanjore.

Dated ~~26th July~~ 1950.

Read:—

165. Government Memorandum No.14036-C/50-2, Education, dated 19-6-1950 passing orders on the Elementary Education Fund Budget of the Tanjore District Board for the year 1950-51 (1) sanctioning the proposal of the District Board to raise the rate of education tax levied in the area of the District Board from 10 pies to 16 pies in the rupee of land revenue with effect from fasli 1360 and (2) advising the District Board to meet the anticipated deficit of Rs. 1.74 lakhs by curtailment of the capital expenditure both in the General Fund and Elementary Education Fund as already ordered by Government or by effecting other economics in expenditure, as it will not be possible for Government to pay any subsidy from Provincial Funds towards the deficit.

RESOLUTION:- Besides being surprised at the unsympathetic attitude of Government in their not acceding to the legitimate request made repeatedly by the District Board for the grant of subsidy from State Funds towards the cost of compulsory elementary education scheme introduced in this district, the District Board regrets that all the District Boards except Tanjore District Board have been conferred the benefit of the subsidy from State Funds during 1950-51 towards the cost of the continuance of the said compulsory elementary education scheme as per orders of Government issued in G.O.No.1714, Education, dated 7th June 1950 and feels that there is no justification for such discrimination. The District Board requests the Government therefore once again to reconsider their decision and pass early orders for the grant of necessary subsidy at least towards the compulsory elementary education introduced in this district, especially in view of the fact that the Board looks forward for this aid from State Funds as the only remedy to avoid a deficit budget even after resorting to all methods advised by Government for cutting down expenditure and increasing the revenue under education tax.

Sd/- V. NADIMUTHU PILLAI,
President.

(True extract)

V. Nadimuthu Pillai

PRESIDENT,
DISTRICT BOARD, TANJORE.

86

D.O.

V. Nadimuthu Pillai, M.P.,
President, District Board,
Tanjore.

Tanjore,
Dated 5.9.1950.

DISTRICT BOARD SECRETARY
12 SEP 1950
27729
EDUCATION DEPARTMENT

Dear Friend,

Sub: BUDGET ESTIMATE - Elementary Education Fund - 1950-51 - Payment of subsidy towards compulsory Elementary Education - Sanction requested -

****

Please permit me to remind you of the poor financial position of the District Board especially of the Elementary Education Fund of this District Board and of the need for urgent aid from State funds in the form of subsidy towards the cost of Compulsory Elementary Education scheme about which I and the Members of the District Board laid particular stress in the address of welcome presented to you on the occasion of your visit to this place last month and you were also kind enough to promise to look into the matter and do the needful.

The request of this District Board is quite reasonable and legitimate. A kind reference to G.O.No.1714 dated 7.6.50 will disclose that subsidies from State Funds have been sanctioned to all the District Boards except Tanjore towards the cost of Compulsory Elementary Education Scheme. Though such subsidy has been denied to this District Board in the previous years presumably by reason of the fact that there was surplus in the General Funds and that the deficit in the Elementary Education Budget could be made good by a contribution from the General Funds, the present financial position of both the General and Elementary Education Funds has become so depleted and weak that it has become well nigh impossible to provide even nominal sums in its budget for capital works. A situation has therefore arisen when the District Board has no other alternative than to look forward for the State Subsidy atleast towards the cost of compulsory Elementary Education to wipe the deficit of 1.74 lakhs in the Elementary Education Budget even after taking credit of the increased income consequent on the enhancement of the rate of levy of education tax from 10 pies to 16 pies in the rupee much against the wishes of the agriculturists and land holders of this district who are already groaning under heavy taxation and are subjected to various other sources of trouble, which has been

sanctioned by Government with effect from fasli 1360.

I am enclosing a copy of District Board Resolution No.165 dated 26.7.50 on the subject for favour of your ready reference. I have also written to your colleague Sri K. Madhava Menon, B.A., B.L., the Hon'ble Minister for Education in July last on this subject and I am very anxious to see that the request of the District Board meets with favourable response.

I trust that you will kindly look into the matter and see that early orders are issued.

With kind regards,

I remain,

Dear Friend,

Yours Sincerely,

V. Nadimuthu Pillai

To

The Hon'ble Sri P.S. Kumaraswami Raja,

Chief Minister to the Madras State,

M a d r a s.

The Lawley Press, Tanjore.—2,000.

Extract from the Proceedings of the District Board, Tanjore.

Dated 26th July 1950.

Read:—

165. Government Memorandum No.14036-C/50-2, Education, dated 19-6-1950 passing orders on the Elementary Education Fund Budget of the Tanjore District Board for the year 1950-51 (1) sanctioning the proposal of the District Board to raise the rate of education tax levied in the area of the District Board from 10 pies to 16 pies in the rupee of land revenue with effect from fasli 1360 and (2) advising the District Board to meet the anticipated deficit of Rs. 1.74 lakhs by curtailment of the capital expenditure both in the General Fund and Elementary Education Fund as already ordered by Government or by effecting other economics in expenditure, as it will not be possible for Government to pay any subsidy from Provincial Funds towards the deficit.

RESOLUTION:- Besides being surprised at the unsympathetic attitude of Government in their not acceding to the legitimate request made repeatedly by the District Board for the grant of subsidy from State Funds towards the cost of compulsory elementary education scheme introduced in this district, the District Board regrets that all the District Boards except Tanjore District Board have been conferred the benefit of the subsidy from State Funds during 1950-51 towards the cost of the continuance of the said compulsory elementary education scheme as per orders of Government issued in G.O.No.1714, Education, dated 7th June 1950 and feels that there is no justification for such discrimination. The District Board requests the Government therefore once again to reconsider their decision and pass early orders for the grant of necessary subsidy at least towards the compulsory elementary education introduced in this district, especially in view of the fact that the Board looks forward for this aid from State Funds as the only remedy to avoid a deficit budget even after resorting to all methods advised by Government for cutting down expenditure and increasing the revenue under education tax.

Sd/- V. NADIMUTHU PILLAI,
President.

(True extract)

V. Nadimuthu Pillai

PRESIDENT,
DISTRICT BOARD, TANJORE.

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91.

Edn ~~Ly~~ septic

Memo No. 27915-C/50-1 Edn. dated 24.6.50

(47)

pp 55-56 c/f (6)
p 61 c/f (c) vol 4
p 1 c/f

Subj:- Ele. Edn - Compulsory - Dt. Bd, Tanjore - Payment of Subsidy ~~towards the cost of the scheme~~.

Read:- Govt. Memo No. 14036-C/50-2 Edn. d. 19.6.50
" " No. 21535-C/50-2 Edn. d. 31.5.50
From the P. D. B, Tanjore No. E1- 42043/49 dated 5.9.50.

The Govt. consider that the rate of Edn. base, levied by the Dt. Bd, Tanjore, can be raised upto 36 pies in the rupee of land revenue, to secure additional income to the E. E. fund. Besides, under the Madras Ele. Edn ~~Act~~ (Amendment) Act, 1950, contribution to Dt Bds in respect of edn. base, will become payable upto 50 % of the proceeds of the base, subject-

92.

to the maximum amount calculated on the rate of 9 pies in the rupee of land revenue. The additional contribution due, in this respect will also improve the financial position of the E. E. fund. Government therefore do not propose to even consider the grant. see no need to grant sanction a subsidy to the Dt. Bd, Tanjore, towards the cost of the scheme of compulsory ele. edn.

3/ D.O. 17/50

DM 18/10/50

To

The P.D.B,
Tanjore.

dad
25/10

C 48 (48) 93

From
Sri V. Nadimuthu Pillai, M.P.,
President District Board,
Tanjore.

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

Enc:- 2.

RC.No.E1.34062/50 dated

ASSISTANT SECRETARY 8 JAN 1951 968 EDUCATION DEPARTMENT

Sir,

Sub: Revised Budget 1950-51 and Budget 1951-52 - Elementary Education Fund - District Board Tanjore - Levy of education cess at 20 pies in the rupee of land revenue with effect from Fasli 1360 - Sanction requested

PP.91-92/(R) G.O.No.1171 Edn 12/4/50

Ref: Government Memorandum No.27715-C/50-1 dated 24.10.50.

****

I wish to state that Government have in their Order cited, declined to sanction a subsidy to this Board towards the cost of scheme of compulsory elementary education, and stated that the rate of education tax levied by the District Board can be raised up to 36 pies in the rupee of land revenue to secure an additional income to the Elementary Education Fund.

As desired by Government the District Board has in its resolution No.31 dated 30.12.50 (copy enclosed) decided to raise the education tax from 16 to 20 pies in the rupee of land revenue with effect from the current Fasli 1360 itself to wipe off the deficit of Rs.1,74,000/- in the revised budget for 1950-51. In anticipation of sanction of Government, additional credits under education tax and Government Grant under section 37 of the Elementary Education Act have been taken credit in the Revised Budget for 1950-51 and the Budget Estimate for 1951-52 as shown below on account of enhancement of tax by four pies in the rupee of land revenue:

Receipts Ordinary	Amount of additional credit taken for 1950-51	Amount of additional credit taken for 1951-52
Education Tax	1,50,980	2,02,200
Government grant under section 37 of the Ele. Edn.Act - Equivalent contribution subject to a maximum of 9 pies in the rupee of land revenue	37,750	50,600

P.T.O.

2 94

I request that the Collector of Tanjore may kindly be advised to take steps to collect the tax before 31.3.1951 at the enhanced rate of 20 pies and credit the additional income for nine months in 1950-51 to the Elementary Education Fund of the District Board along with the normal income due from the tax for the year.

I request that Government may be pleased to accord sanction at a very early date to the proposal of the District Board to raise the rate of education tax levied in the area of the District Board from 16 pies in the rupee of land revenue with effect from fasli 1360.

V. Nadimuthu Pillai

President.

Copy to the Collector of Tanjore for favour of necessary immediate action.

Copy to the Director of Public Instruction, Madras.

sb.

Edn.
(c)

G.O. No 1171 Edn. D 12/4/50

is not readily available. This may lie over till the G.O. is made available or till 1/2/51 whichever is earlier.

10/1/51

11/1/51.

11/1/51

W9 (V9) 95

EXTRACT FROM THE PROCEEDINGS OF THE TANJORE DISTRICT BOARD.

Dated: 20th Dec., 1950.

--

31. Draft revised budget estimate for 1950-51 and the budget estimate for 1951-52 of the General and Endowment Funds of the Tanjore District Board.

Note:- The Committee appointed in District Board Resolution No.10 dated 29-11-1950 to consider the revised estimate for 1950-51 and the budget estimate for 1951-52 will meet on 22-12-1950.

RESOLUTION:

Proposed by Sri P.K.Rethinasami Kalingarayar and seconded by Janab K.M.Sheriff

"That the draft budget as recommended by the Budget Committee be approved".

"Considering the present deplorable financial position of the Board and in view of the fact that the Board has strained itself to a great extent and raised the rate of Education Tax from 16 pies to 20 pies in the rupee of land revenue, the Board requests the Government to be liberal in sanctioning grants in respect of road and building works and reiterates its request for the payment of subsidy towards Compulsory Elementary Education and Dearness Allowance. The President is further authorised to address Government to give effect to the enhanced rate of levy of Education Tax with effect from fasli 1360 and advise the Collector accordingly and also to address the Hon'ble Minister for Education to give due consideration to the Board's request for the payment of subsidy towards the compulsory Elementary Education Scheme and Dearness allowance which are legitimate and long overdue.

Carried Nem Con.

Sd/- V.NADIMUTHU PILLAI,
President.

(True extract)

V. Nadimuthu Pillai

President,
District Board, Tanjore.

A96

50 (50) 97 5

Proceedings of the Budget Committee constituted in D.B.R.No.10 dated 29.11.50 held at 3 P.M on Friday the 22nd December 1950.

***

Present:

Sri V. Nadimuthu Pillai, M.P.,	President
Sri C. Marudavanam Pillai	Vice-President.
Sri R. Srinivasa Iyer	Member
Sri A.K. Chockalingam Pillai	-do-
Sri S. Venkatarama Ayyar, B.A.,	-do-
Sri R. Ekambaram Servai	-do-
Sri R. Chakravarthi Ayyangar	-do-
Sri R. Muthuramakrishna Naidu	-do-

The Committee recommends that the revised budget estimate of 1950-51 and budget estimate of 1951-52 relating to General and Endowment Funds as prepared by the President District Board may be adopted with the following modifications:

GENERAL FUNDS:

General Account

That a sum of Rs.30,000/- be taken credit in the budget estimate for 1951-52 under land cess as per the latest advice of the Collector.

2. Works to the tune of Rs.50,000/- provided in the revised and budget estimate for new metalling of village roads be met from the Opening Balance available in the Village Road and Conservancy Fund Account.

3. The provision made for Capital Works under the following heads for the year 1951-52 be reduced by the amounts as noted below:

1. Communications	Rs.33,000
2. Secondary Education	30,000
3. Public Health - Medical Relief	5,000

4. A lump sum of Rs.5,000/- be provided for the opening of new dispensaries.

5. The provision of Rs.35,310/- made in the budget estimate for 1951-52 due to Government towards the maintenance of certain roads transferred to Government for maintenance be reduced by Rs.15,000/-.

Elementary Education Account.

1. In view of the deplorable condition of the finances of the Elementary Education Account, the Education Tax be raised from 16 to 20 pies in the rupee of land revenue with effect from fasli 1360.

2. Government be requested to sanction as grant a sum of Rs.1,31,800/- for Compulsory Education.

3. Government may be requested to sanction a grant of Rs.1,00,000/- towards payment of Dearness Allowance to the elementary school teachers.

4. Government be requested to come to the rescue of the District Board by way of liberal grants in view of the fact that the Elementary Education Budget is permanently a deficit one.

V. Nadimuthu Pillai,
President.

(True copy)
V. Nadimuthu Pillai
President Dt. Board
Tanjore

C 51 (50) 99 VE

To

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

From
Sri V. Nadimuthu Pillai, M.P.,
President, District Board,
Tanjore.

ASSISTANT SECRETARY
29/1/51
JAN 1951
EDUCATION DEPARTMENT

R.C.E1.No.34062/50 dated 27 -1-1951.

Sir,

Sub: Revised Budget 1950-51 and Budget for 1951-52 - Elementary Education Funds - District Board, Tanjore - levy of Education Cess at 20 pies in the rupee of land revenue with effect from fasli 1360 - sanction requested.

pp 1-2 ante
pp 9-12 (R)

Ref: My R.C.34062 E1/50 dated 31.12.50
2. Government Memorandum No.27715 C/50-1 dated 24.10.50.

I request that Government may be pleased to accord early sanction, to the proposal of the District Board to raise the rate of Education Tax from 16 to 20 pies in the rupee of land revenue with effect from fasli 1360.

PRESIDENT.

H.A. 6

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6039

B. Class / Prefix) _____ Code _____

INDIAN POSTS AND TELEGRAPHS DEPARTMENT

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By _____	By _____	MADRAS C 13 Words 51

Office of Origin.	Date.	Service Instructions.

TO

16/50

= O QK TANJORE CITY 13 STEORDY 28 SECRETARY TO GOVERNMENT

EDUCATION DEPARTMENT MADRAS =

= PRAY ORDERS RAISING EDUCATION TAX FROM SIXTTEN PIES TO TWENTY

REFERENCE 34062 OF 50 DATED 31 ST DECEMBER 1950 = BOVILLUS

PPI
quite

N. B. The name of the Sender, if telegraphed, should be written after, but separated from the text.

NPW—860. P&T. 13-12-49. (MFP) 5164/OP. 646 P&T 20-5-49.—1,12,500 Bks.

104

ASSISTANT SECRETARY
14 FEB 1951
EDUCATION DEPARTMENT
6077

TELEGRAM ORDINARY

Secretary to Government
Education Department
Madras

C 54 105

PRAY	ORDERS	RAISING	EDUCATION	TAX FROM
SIXTEEN	PIES	TO	TWENTY	REFERENCE
34062	OF	50	DATED	31st DECMEBER 1950

BOVILLUS

R.C.34062 E1/50 dated 13.2.51.

District Board Office,
Tanjore.

(POST COPY)

Forwarded to the Secretary to Government, Education Department, Madras. This has reference to this office R.C.No.34062 of 50 dated 31.12.50 and the reminder dated 27.1.51. It is requested that early sanction may please be accorded sanctioning the enhancement of the rate of education tax from 16 pies to 20 pies in the rupee of land revenue from 1.7.1950.

Sd. V. Nadimuthu Pillai,
President.

/True Copy Forwarded/

By order

For President,
District Board, Tanjore.

H.A.13.2 to 13/2/51

Edn. Deptt.)

orders have since been issued in (C)
Govt. Memo. no. 968C/51-2 Edn. D 16/2/51. P103 (R)

17/2/51 may be filed with (R)
28/2/51

104

106

PRESIDENT TANJORE DISTRICT BOARD * PRESIDENT

MINISTER FOR EDUCATION
20 FEB 1951
GOVT. OF MADRAS

D.O.

V. Nadimuthu Pillai, M.P.,
President, District Board, Tanjore.

Tanjore,
Dated 17. 2.1951.

Dear Sir,

Sub: REVISED BUDGET for 1950-51 - and Budget Estimate for 1951-52 - Elementary Education Fund - District Board Tanjore - Raising the rate of Education Tax at 20 pies in the Rupee of Land Revenue with effect from Fasli 1360 - Sanction requested

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Government in their Memorandum No.27715-C/50-1, dated 24.10.50 while declining to sanction subsidy to the District Board towards the cost of scheme of compulsory Elementary Education advised that the rate of education tax levied by the District Board can be raised up to 36 pies in the rupee of land revenue to secure additional income to the Elementary Education Fund.

Accordingly the District Board in its Resolution No.31 dated 30.12.50 decided to raise the education tax from 16 to 20 pies in the rupee of land revenue with effect from the current fasli (1360) itself to wipe off the deficit of Rs.1,74,000/- in the Revised Budget for 1950-51.

In anticipation of sanction of Government for raising the rate of education tax additional credits under Elementary Education Tax and Government Grant under Section 37 of the Elementary Education Act have been taken credit for the year 1950-51 and the Revised Budget for 1950-51 balanced.

In my letter RC.No.34062/50 dated 31.12.50 I requested Government to accord early sanction for raising the rate of education tax from 16 pies to 20 pies in the rupee of land revenue with effect from 1.7.50 and I also sent two reminders on 27.1.51 and on 13.2.51. In this district land revenue for each fasli will be collected in three instalments in the months of February, March and April. Collections for fasli 1360 have just begun and will be completed only in April 1951. If sanction is not accorded for raising the tax to 20 pies in the rupee of land revenue with effect from fasli 1360, the Revised Budget for 1950-51 and the Budget Estimate for 1951-52 will become unworkable and the services could not be continued as credit has been taken in the Revised Budget for 1950-51 and the Budget Estimate for 1951-52 under "Education Tax" at the rate of 20 pies in the rupee of land revenue. Similarly a sum equal to one half of the portion of the tax as is attributable to the levy of the tax at the rate of eighteen pies in the rupee has been taken credit as contribution from Government under

108 92

Section 37 of the Elementary Education Act 1920 as amended.

I request you kindly to see that early orders are issued sanctioning the enhancement of the rate of Education Tax from 16 pies to 20 pies in the rupee of Land Revenue with effect from 1.7.1950 with instructions to the Collector of Tanjore to take steps to collect the tax at the enhanced rate along with other collections, for fasli 1360.

Orders issued in Memo dt 16.2.51. / page 103 ante (R)

Yours Sincerely,

To

The Hon'ble Sri K. Madhava Menon, B.A., B.L.,
Minister for Education,
Government of Madras,
Madras.

7920 c/51

56 109 3

(28)

Edn. Deptt.)

(c)

Please see the P.D. B's letter on pp 1-2 ante and the H.M's minute on page 1 ante. Orders regarding the enhancement of education tax in the areas of the Tanjore Bd. have been issued in Govt. Memo. no. 968 c/51-2 Edn.), dated 16/2/51. Evidently, the P.D.B's letter dated 17/2/51 and the Memo. have crossed each other. No further action is necessary. ~~May be filed. May be circulated to H.M (S&L) for perusal.~~

G.O 117/Edn 12/4/50
P103 (R)
pp 1-2 ante

2/3/51 2/3/51 & 2/3
2/3/51

110

Dept. 13

2/12

(57) 57

111

Office Of the Director of Public Instruction: Madras.
RC.No.778.B3/50. dated 19.10.1951.

Sub: ELEMENTARY EDUCATION--Tanjore District Board--Compulsory Education Scheme--Further expansion in 1951-52 and Granting of subsidy etc.

Ref: RC.No.B1.10564/51 dated 31.5.51 of the President, District Board, Tanjore. pp7-11 infra

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Submitted to Government.

SECOND ASSISTANT SECRETARY
25 OCT 1951
42158
EDUCATION DEPARTMENT

2. The question of further expansion of Compulsory Elementary Education has been deferred for the present.

3. Regarding the sanction of subsidies to the Board with regard to compulsory education kind attention is invited to Government Memo 27715-C/50-1 Education dated 24.10.50 wherein subsidy to the District Board towards the cost of the Scheme of Compulsory Elementary Education has been negatived. The orders contained in the above Memo may stand.

(R) 91-92 c/

D. O. Panchanadhan
2346
for Director of Public Instruction.

Pnm.21.x.

To
The Secretary to Government,
Education Department

112

113

Rc.No. 778 B1/50

31 JUL 1951

MADRAS

From
Sri V. Nadimuthu Pillai, M.P.,
President, District Board,
Tanjore.

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

Through the Director of Public Instruction,
MADRAS.

Sir,

Rc.B1.10564/51 dated 16.7.51.

Sub:- Education - Elementary Schools - Tanjore District - Introduction of compulsion - New areas - 1951-52 - State aid - requested.

Ref:- My letter Rc.No.10564/51 dated 31.5.51.

...

I request Government may be pleased to pass early orders on my letter cited.

VM.20.7

FOR PRESIDENT.

110

112

PRVR

1-8-51

6

From
Sri V. Nadimuthu Pillai, M.P.,
President, District Board,
Tanjore.

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

Through the Director of Public Instruction,
M A D R A S.

Rc.B.1. 10564/51 dated -9-1951.

***

Sir,

Sub:- EDUCATION - Elementary Schools - Tanjore District - Introduction of compulsion - New areas - State Aid - Requested.

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Ref:- My letter Rc.No. 10564/51 dated 31-5-51 and reminder dated 16-7-51.

...

I request Government may be pleased to pass early orders on my letter cited.

FOR PRESIDENT.

AVR.

116

From
Sri V.Nadimuthu Pillai, M.P.,
President, District Board,
Tanjore.

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

57089

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

DIRECTOR OF PUBLIC INSTRUCTION
Rc. 9 JUN 1951
MADRAS

Enc: 1.

Rc.No.B1.10564/51, dated 31-5-1951.

Sir,

Sub:- ELEMENTARY EDUCATION - Tanjore District Board - Compulsory Education Scheme - Further expansion in 1951-52 - State aid - Requested.

* * *

The District Educational Officer, Tanjore East, Nagapattinam, proposed to introduce compulsory elementary education in certain new centres during the year 1951-52 with a view to expand the scheme. There are at present 79 centres in the District Board area under compulsory scheme and the District Board has hitherto been obliged to meet the entire expenditure therefor from the year 1945-46 since Government are not pleased to grant any subsidy towards the maintenance of these schools. As the resources of the District Board under Elementary Education Account do not permit any commitment other than the budgetted items of expenditure, the inability of the District Board to expand the scheme still further was therefore expressed to the District Educational Officers in my Rc.No.B1.37333/50 dated 2-1-1951.

2. The Director of Public Instruction, Madras, has in his Rc.No.778-B1/50, dated 10-3-1951 to the District Educational Officer, Tanjore East, Nagapattinam, instructed him to advise the District Board to select suitable centres for the introduction of compulsion in new areas and to forward my proposals in this regard and also inform me that a representation might be made to Government separately if the District Board would feel that the further expansion of the scheme could not be implemented without State aid. The District Board considered the subject at its meeting dated 12-5-1951 and it is of opinion that in view of the fact that Government are refusing to pay any subsidy for the centres already opened under the compulsory scheme and that in view of the depleted finance of the Elementary Education Account,

P.T.O.

the District Board is not in a position to open new centres and that, if Government would agree to pay subsidy for the centres already opened under the scheme and also for the centres proposed to be opened, the Board will consider the opening of fresh centres for the expansion of the scheme. A copy of the District Board Resolution No.144 dated 12-5-1951 is also enclosed for favour of information.

3. The District Board was originally levying Education Tax at the rate of 6 pies in the rupee of land revenue and it had to raise the taxation gradually every year to the extent of 20 pies in the rupee of land revenue in view of the difficulty experienced by it in balancing its budget. Repeated representations were made to Government to grant subsidy towards the maintenance of schools under compulsory scheme or at least to the extent required to wipe off the deficit in the budget; but Government were not pleased to accede to the request of the District Board and as a result of this refusal, the District Board had to cut off the provision made for capital expenditure every year. So much so, the schools could not be supplied even with adequate furniture and other equipment and the question of providing additional accommodation to schools could not also be taken up for consideration for want of funds.

4. When framing the Budget Estimates for 1951-52, the District Board was obliged to take credit of subsidies towards the maintenance of schools under compulsory scheme and towards the payment of dearness allowance to teachers since it could not balance the budget. As usual, Government are not pleased to grant any subsidy this year also and have passed orders in G.O.Ms.No.1256, Education, dated 7-5-1951 directing to delete the credits taken in that respect and also the provision made for capital expenditure and then to balance the budget by raising the contribution from the General Account to the extent required to wipe off the deficit.

5. The expenditure incurred by the District Board every year towards the maintenance of schools under compulsory scheme for which the District Board has not been granted any subsidy hitherto is detailed below for information:-

		Expenditure incurred. Rs.	A.	P.
1946--47.	..	27,642	11	6
1947--48	..	1,05,075	8	0
1948-49	..	1,39,518	3	9
1949-50	..	1,64,628	7	0
1950-51	..	1,87,347	6	9
	Total Rs.	6,24,212	5	0

It may be clearly seen therefrom that if Government had been pleased to grant state aid to the District Board during the past years the finances of the District Board might not have been crippled to a large degree. The Board feels very difficult to give effect to any scheme without the guarantee of any relief therefor from Government.

6. The burden of taxation in this district is heavy and it cannot stand to comparison to other districts when the rate of education tax has been raised to annas three per rupee of land revenue. This may be verified from the amount taken credit in the budget estimate under "Education Tax". This district being a paddy producing area, the cost of cultivation in this district is heavy and it is now even heavier on account of the Communists and Kisan troubles. The District Board is therefore unable to raise the rate of education tax any further.

7. In the circumstances explained, I request that Government may be pleased to reconsider their past orders in the matter and to sanction the subsidies due to the District Board towards the maintenance of the institutions under compulsory scheme from the year 1945-46 -- onwards as has been done in the case of other District Boards so that this District Board may be in a position to accede to the request of the Educational Authorities in the matter of expanding the scheme of compulsion.

~~FOR~~ PRESIDENT.

VG.4/6.

120

62 - 41 - (62) 121

EXTRACT FROM THE PROCEEDINGS OF THE TANJORE DISTRICT BOARD.

Dated: 12th May 1951.

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144. Read:- (1) Letter Rc.No.1158-D/50, dated 28-12-1950 of the District Educational Officer, Tanjore East, Nagapattinam proposing the introduction of compulsory elementary education in certain centres during the year 1951-52.

(2) Letter Rc.No.B1.37333/50 dated 2-1-1951 of this office stating that the present finances of the Elementary Education Funds of the District Board do not permit the expansion of the compulsory education scheme in new centres since Government are not paying any subsidy from 1945-46 towards the maintenance of the existing 79 centres under compulsory scheme; and

(3) Letter Rc.No.1158-D/50, dated 27-3-1951 of the District Educational Officer, Tanjore East, Nagapattinam enclosing a copy of the proceedings of the Director of Public Instruction, Madras asking him to advise the President, District Board, Tanjore to select and forward proposals for suitable centres for the introduction of compulsion in new areas and to make a representation to Government separately if the Board feels that the further expansion of the scheme cannot be implemented without State aid.

Note:- The District Board was originally levying Education Tax at the rate of 6 pies in the rupee of land revenue. As the Board found difficult to balance the elementary education account budget, it had to raise the rate of taxation gradually every year to the extent of 20 pies in the rupee of land revenue besides paying huge contributions from its General Account to meet the increased expenditure on Elementary Education. The budget estimates of the Elementary Education Account for 1951-52 had to be framed only after taking credit of a grant of Rs.1,31,800/- for the compulsory education and the orders of Government are yet awaited. Though repeated representations were made to Government every year from the year 1945-46 onwards for the grant of subsidy towards the maintenance of institutions under compulsory education scheme as in the case of other District Boards or at least to the extent required to wipe off the deficit in the budget, Government have not come to the rescue of the Board. The Board is therefore obliged to meet the entire cost of maintenance of the institutions in 79 centres now in existence under the compulsory education scheme.

In view of the fact that the general expenditure in the Elementary Education Account is increasing abnormally and in view of the fact that Government are not pleased to grant State aid to the District Board for this purpose the District Board is unable to commit itself to any additional expenditure from its slender resources. But it will be quite willing to expand the compulsory education scheme if Government are pleased to grant necessary aid from State funds for the purpose.

Resolution:- In view of the fact that Government refuses to pay any subsidy for the centres already opened under compulsory education scheme, and in view of the depleted finance, the District Board is not in a position to open new centres. If, however, Government agree to pay subsidy for the centres already opened under compulsory education scheme and also for the centres proposed to be opened, the Board will consider the opening of fresh centres for the expansion of the compulsory scheme.

Sd/- V.NADIMUTHU PILLAI,
President.

(True extract)

President,
District Board, Tanjore.

122

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123

Edn (E) Dept.

Memo No. 42158/E/57-1 Edn. dt. 12/11/57

Edn. Edn - Compulsory Education - Dt. Board, Tanjore - Request for grant of subsidy.

pp 7-11 infra. Ref. from the P.D.B. Tanjore; No. 10564/57 dt 31-5-57
p cf. from the D.P.I; R.c. No. 778-B3/50. dt 19-10-57.

The remarks of the D.P.I. in his letter cited with which the Govt. agree are communicated to the P.D.B, Tanjore.

To
The P.D.B,
Tanjore
(with a copy of
p.1. cf).
The D.P.I

15/11 10.11.57

10/11/57

Note.

Vide A at p.9. cf.

The P.D.B's request in the Cf. is that the Board may be granted subsidy towards the expenditure incurred on Compulsory elementary education. This request was examined more than once in the past and negatived. Please see the notes at pp. 11-18 nf. and the memo at pp. 91-92 cf. of G.O. No. 1171 Edn. dt 12.4.1950.

(R)

The draft above is for approval.

10.11.57

Education Dept. (C)

Sub:- BUDGET ESTIMATE FOR 1950-51 - E.E.Fund - District Board, Tanjore.

Read: From the President, Dt. Bd., Tanjore, No.E1-42043/49, dated 15-1-50.
Endt. of the D.P.I., No.15-B4/49-50 dated 16-2-1950.

The D.P.I. has forwarded with his remarks the R.E. for 1949-50 and the B.E. for 1950-51 of the Ele. Edn. Fund under the control of the Dt. Bd., Tanjore. Provision has been made in the budget for the expenditure connected with the revision of salaries of teachers and the scheme of compulsory elementary education.

2. R.E. for 1949-50:- The R.E. for 1949-50 calls for no special remarks. The R.E. closes with a surplus balance of Rs.44,510.

3. B.E. for 1950-51:- (1) The Board has taken credit for a subsidy of Rs.99,800 from provincial funds towards the cost of the scheme of compulsory elementary education, The decision has all along been not to sanction any subsidy for the scheme of compulsory ele. edn., to the Dt. Bd., Tanjore, as the Board has sufficient surplus with it for meeting the cost of the scheme. When passing orders on the B.E. for 1949-50 also, the Dt. Bd., was asked to delete the credit taken for the purpose. In the circumstances, the entire credit of Rs.99,800/- taken for may be deleted.

(2) A subsidy of Rs.3,42,860 has been taken credit, towards the expenditure on the payment of dearness allowance to teachers. The practice, so far is, not to sanction any subsidy from Provincial funds, to the Dt. Bd., Tanjore, towards the expenditure incurred by it on the payment of dearness allowance to teachers since the financial position of the E.E. fund can be improved by raising the rate of education tax. The subsidy

taken credit may also be deleted.

(3) In view of the note at M and N above, the budget may close with a deficit of Rs.4,42,660. This deficit is arrived at after allowing credit for an addl. income of Rs.3 lakhs on account of the enhancement of the rate of education tax from 10 pies to 13 pies in the rupee of land revenue. In the first year of enhancement the addl. income from the tax will be only for 9 months. To secure an income of Rs. lakhs in 1950-51 the tax should be raised from 10 to pies. The L.A.Dept. may be requested to state whether any addl. contribution can be made from the General Funds to the E.E.fund over and above the amount of Rs.2.95 lakhs provided for in the budget. If this is done, the enhancement can be fixed at lower stage.

(4) The Govt. have recently decided to sanction contribution in respect of of education tax upto 9 pies if the Dt. Bds. levy tax at double the rate. In the present case, the contribution will become payable at pies. There will be an addl. amount of Rs. lakhs.

4. If account is taken of this, there may be a deficit of Rs.1.81 lakhs. The Board has provided for a capital expenditure of Rs.2.72 lakhs from the E.E.Fund. The Board may be asked to reduce the provision so as to avoid the deficit.

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

LOCAL ADMINISTRATION DEPARTMENT 4-MAR 1950 9465 SECRETARIAT, MADRAS

L.A. Dept.

This may kindly be seen before the D.E. bills for 1950-51 is examined or the 20.3.50 whichever is earlier.

6.3.50

Edn U.O.No. 14429 E/50-1

3.3.50

The Budget Estimate of the Tanjore District Board has since been examined. The contributions shown in the Ele.Edn.Budget and those provided for in the general budget are the same viz.Rs.726,540 for 1949-50 and Rs.2,95,000 for 1950-51. The General Account for 1950-51 is expected to close with a deficit of 1.08 lakhs. It is proposed to ask the district board to avoid this deficit by reducing expenditure. The General Account is not in a position to make any additional contribution towards the deficit in the Ele.Edn.Acct. The file may be passed on to Finance Dept.

25.3.50

The deficit in the Ely Edn budget should be met by an increase of the rate of Edn cess. Such an increase is beneficial to the Dt Bd as the present rate of edn cess is less than the limit of 18 pies in the rupee of land revenue upto which contribution equivalent to 50 per cent of the proceeds of edn cess is payable by the Govt.

25.3.50

LOCAL ADMINISTRATION DEPARTMENT 30 MAR 1950 13699 SECRETARIAT, MADRAS

LA U.O.No. 9465/50-1 (Bud.II)

27.3.50

ASSISTANT SECRETARY TO GOVT. 22426 E/50-1 24 MAR 1950 IN FINANCE DEPARTMENT

Fin U.O.No. 22426 E/50-1

30.3.50

proposed to be granted and no remarks are called for in Finance.

4

C

L.A.Dept.

The file may be returned.

Edn.Dept. 31.3.50

S.S.S.
31.3.50

Edn(C) 4p3Mlg

LA.U.O.No 13652/50-1(Rond.)
31-3-50

A-APPROVED
EDUCATION DEPT.
5830

Please see the notes of L.A and Finance on pp 2-4 above. A draft order is submitted below for approval.

3/10.4.50.

RM 11/4/50 S

10.4.50

RM 10.4.50

Hp 1-3-7

EDUCATION DEPARTMENT (C).

Sub: B.E. - 1950-51 - E.E. fund - Dt. Bd., Tanjore - Payment of subsidy towards the cost of the scheme of compulsory ele. edn. and the payment of d.a. to ele. school teachers - Reconsideration of orders.

Ref: From the President, District Board, Tanjore, D.C., dated 21-4-50 and 15.6.50.

In the year 1945-46 the Govt. introduced the scheme of compulsory elementary education in selected villages in each district. The scheme was extended during the year 1946-47 and 1947-48. In 1948 the Govt decided to suspend the extension of the scheme temporarily in order to review the actual progress made under the scheme so for introduced, and as the Govt. adopted the policy of converting all elementary schools into Basic schools. The scheme of compulsory ele. edn. was in force for three years from 1945-46 to 1947-48 and the working of the scheme will be in force in respect of centres in which it was already introduced during these three years.

In connection with the introduction of the compulsory Scheme this Govt. undertook to sanction subsidies to district boards towards the cost of the scheme. The scale of subsidy is as shown below:-

RECURRING EXPENDITURE:

Salaries of teachers.
Dearness allowances.
Rent.
Contingencies.
Peons and conductresses.
— A subsidy to meet the entire Cost.

NON-RECURRING EXPENDITURE:

Sheds. — Rs. 1,000/- per shed.

Equipment. — Rs. 100/- per teacher or Rs. 2-12-0 per pupil.

Supply of books and slates — A subsidy to cover the entire Cost.

No subsidy has so far been paid to the Dt. Bd. Tanjore, towards the cost of the scheme as it was felt that the Dt. Bd. could meet the cost by making addl.

D.t.o

addl. contribution from general funds or by raising the rate of education tax.

In September, 1947 the S.O., Tanjore Dt. Bd., represented against this differential treatment and requested that the expenditure on compulsory elementary education might be sanctioned as grant to the Board, as has been done and is being done in the case of other district Boards in the State.

This Dept. considered that the Tanjore Dt. Bd. was entitled to fair treatment and should be given the subsidy due for compulsory education like all other district boards. The Finance Dept. as well as H.M. Finance disagreed and the matter was referred to the Standing Finance Committee. The S.F.C. however recommended against the grant of this request. Accordingly in G.O. No. 997, Education, Dated 28-4-48 the Govt declined to sanction the subsidy to the Dt. Bd., towards compulsory scheme and suggested that the rate of education tax should be raised to the extent necessary to cover the expenditure on the scheme.

In the B.E. forthe E.E. fund for 1950-51 the Dt. Bd., Tanjore, took credit for a subsidy of Rs.99,800/- for the sixth Fund towards the cost of the compulsory scheme and for a subsidy of Rs. 3.43 lakhs towards the expenditure on the payment of dearness allowance. The following reasons were adduced by the D. Bd. Tanjore for taking these credits.

"In view of the fact that the General Fund and the Ele. Edn. Fund Budgets could not be balanced on account of various factors including financial commitments made during the time when the District Board was administered by Special Officers, the District Board has risen to theoccasion and resolved to increase the rate of levy of education tax in this district from 10 pies to 13 pies in the rupee of land revenue the maximum that the Board could do in the present circumstances as a measure of supplementing the receipts and bringing down the deficit to the minimum possible extent. Even with this additional income and the normal contribution of Rs. 2,95,000/- from the General Fund to Ele. Edn. Fund, the Elementary Education Budget could not be balanced and credit has therefore been taken in the

Budget Estimate for 1950-51 for the Govt. grants of Rs. 4,42,660/- towards payment of dearness allowance a Compulsory Education Scheme."

The Govt. considered that the Dt. Bd. could impro its financial position by raising the rate of educatio tax. The Govt. accordingly ordered in G.O. No. 1171 Edn., dated 12-4-50, that the credits taken by the Dt. Bd. fr State funds for a subsidy of Rs. 99,800/- towards the cost of compulsory education and for a subsidy of Rs. 3.43 lakhs towards the expenditure on the payment of d.a. to teachers should be deleted. It was also suggested that the rate of education tax may be raised from 10 pie to 20 pies in a rupee of land revenue with effect from fasli 1360.

The President, District Board, now represents that the proposal to raise the rate of education tax from 10 pies to 20 pies will evoke much discontentment and request that the orders referred to above may be modified in accordance with the proposal of the Board to raise the rate of tax from 10 pies to 13 pies and sanction the subsidy to the extent of Rs. 4.42 lakhs as orginally provided for by the Dt. Bd. Submitted that

D F C

d comms allowance to teachers is a matter of pol. Orig.

L H and
L Fin may see for remarks before circulation.

27.4.50

28/4/50 S

In as much as the education has been a part of the land revenue, Govt. has to be kept to the fact that the L.R. demand of Tanjore D.C. is very high. RS 28/4/50.

L.A. Deptt.

L.A. | Fin.

The General Account of the Dt. Bd. for 1950-51 is expected to open with a balance of Rs.5.13 lakhs and to close with a deficit of Rs.1.08 lakhs after providing for a capital expenditure of Rs.8.24 lakhs in 1949-50 and 8.77 lakhs in 1950-51 from the General Account ordinary. The Board has been asked to avoid the deficit by reducing capital expenditure. The Board would not have spent the entire amount of Rs.8.24 lakhs on capital works proposed from the Gl. Account ordinary in 1949-50. The actual opening balance for the current year will be much more than Rs.5.13 lakhs. The E.E. Account for the current year will close with a deficit of Rs.4.42 lakhs after providing for a capital expenditure of Rs.2.72 lakhs and if the rate of education of tax is to be limited to 13 pies as proposed by the Board. The Board may be asked to reduce the capital expenditure under the E.E. Account by Rs. two lakhs. The deficit will then be reduced to Rs.2.42 lakhs. As the Board is not agreeable to the sudden increase in the rate of education tax from 10 pies to 20 pies, it may perhaps be allowed to levy the tax at 13 pies in the rupee as proposed by it and to meet the deficit of Rs.2.42 lakhs in the E.E. Account with an additional contribution from El[illegible] the bala[illegible]

Edn U.O. 8247 C/50 — 28.4.50

LOCAL ADMINISTRATION DEPARTMENT 28 APR 1950 17815 SECRETARIAT, MADRAS

29/4/50

68 69 9/x

the General Account. No subsidy is necessary towards the deficit in the E.E. account. The General Account is expected to work at a revenue surplus of Rs.2.56 lakhs. The financial position under the General Account is quite satisfactory and the Board can afford to meet the deficit in the E.E. Account by an additional contribution from the General Account. With these remarks the file may be passed on to Finance Deptt.

28.4.50

There will be no need either to increase the rate of edn cess beyond 13 pies or to give a Govt subsidy towards the deficit if the dt bd minimises capital expre from ordy revenues under the Genl and Ely Edn Accts. the dt bd shd then be able to meet the deficit in the E E Fd by addl contribn from the Genl Fd.

28/4/50

Balance 29/4

28/4/50

Fin

LA. No: 17815-IC 29.4.50

Finance (Exp A) Dept.

The notes on pages 1-5 above may be perused. With reference to para 5 on p. 2 ante it is noted that Finance may agree with the views at 'x' of L.A. stated above.

APPOINTED SECRETARY TO GOVERNMENT 29 APR 1950 30926 EA FINANCE DEPARTMENT

29/4/50

Fin No. 30926 EA1 29.4.50

29.4.50

29.4.50

10

Edn Dept

C

With reference to Lft. and Finance Dept notes on pages 5 ante, in Tanjore Dt. Board's proposal to raise the rate of education tax from 10 pies to 13 pies only may be approved and it may be asked to avoid the deficit in the E.E. Fund by retrenching the capital expenditure under the General and E.E. accounts and by making an additional contribution from the General Fund to the E.E. Fund. The file may be circulated to H.M. (E&L) for orders with reference to his minute on page 1 ante.

maybe ordered.

1.5.50.

H.M. (E&L) should see.

29.4.50.

8/5/50 & 1.5.50

H.M. (E.&L.)

H.M. (L.A.) 4/5

SECRETARIAT 5 MAY 1950 EDUCATION DEPARTMENT

Please see the orders in circulation above.
A draft memo to the President, Dt. Bd, Tanjore is submitted below for approval. After issue, the papers may be filed with G.O.No. 1074 Edn dt 12.4.50.

3/5/50. 1/6/50.

L.A. may see before issue.

8/5/50 LA

Edn G.O. 5247 450-2

8.5.50

L A D

The orders in circulation above and the draft below may be perused.

LOCAL ADMINISTRATION DEPARTMENT 19187 8-MAY 1950 SECRETARIAT, MADRAS

8/5/50 Secy

Issue 8/5/50

L.A. Edn.

C.A. No: 19187-IC
8.5.50.

69 (69) 11

EDN. DEPT.(C).

pp1-30-7

From the Pdt., Tanjore Dt. Bd., dated 21-7-50.

Subj:-
Grant of a subsidy towards the scheme of compulsory Ele. Edn.

Minute of H.M.(E.&L.).

"What is this please".

K. M(adhava Menon),
27-7-50

The scheme of compulsory ele. edn. was introduced in 1945-46 on a limited scale in selected villages in each district and was extended to a few more villages in each dt. during the years 1946-47 and 1947-48. The Govt. have undertaken to sanction subsidies to Dt. Bds. towards the scheme of compulsory ele. edn. Subsidies are being paid every year in advance and finally adjustments are made each year w.r.t. the expre. incurred on the scheme ~~previously~~.

2. In the case of the Dt. Bd., Tanjore, no subsidy is being paid towards the cost of the scheme of ~~the~~ compulsory ele. edn. though the Bd. is incurring ~~of~~ an expre of about Rs. two lakhs on the scheme. This is due to the following reasons:-

(1) the Dt. Bd. has sufficient funds with it to finance any expre. connected with ele. edn;

(2) The position of the General Fund is affluent enough to make as much contribution to the ele. edn. fund as may be necessary each year;

(3) The rate of Edn. tax levied by the Dt. Bd (16 pies) is very low compared with the rates prevailing in other Dt. Bds. in the ~~Province~~ State;

(4) The Bd. can raise the rate of edn. tax to the extent necessary to secure addl. funds for meeting the expre. connected with ele. edn; and

(5) The yield from a pie of edn. tax in Tanjore Dt. is about Rs. 60,000/-, a figure far high than the yield from a pie of tax in other # Dts. of the ~~Province~~ State.

For these reasons ~~stated above~~ the Govt. have decided that the Tanjore Dt. Bd. does not stand in need of any financial assistance from the Govt., even in the matter of the scheme of compulsory elementary

Salem 36 pies
Coimbatore 36 pies
Malabar 36 pies
S Arcot 24 pies
Tiruchirapalli 36 pies

X

Ananthapur Rs 8000
Bellary Rs 10000
S Arcot Rs 30000
Salem Rs 18000

ele. edn. The question whether the ~~policy~~ liability of the Bd. to finance ele. edn. without any special help from Govt. can be taken as an argument for denying the financial assistance due to the Dt. Bd. towards the scheme of compulsory ele. edn. as in the case of other Dt. Bds. was raised in the notes to G.O. No. 997, Edn., dated 28-4-48. It was finally decided that there ~~is~~ was no need to sanction any special subsidy. Attention is solicited to the notes of the then Fin. Secy., the Fin. Minister and the decision of the Standing Finance Committee on pages 5, 6, 7 and 11 of the note file to the G.O.

3. It has been the policy of Govt. to render financial assistance to local bodies only if they stand in need of such help. In the case of Tanjore the rate of edn. tax is only 16 pies; The Bd. is able to meet the entire expre. on ele. edn. of about Rs. 20 lakhs, ~~from~~ out of the income ~~of the~~ from edn. tax, contribution from general funds and the usual Govt. subsidy as indicated below:-

(1) Income from Edn. tax	Rs 10,50,000
(2) Contribution from General Funds.	2,95,000
(3) Govt. Subsidy for ele. edn.	
(a) in respect of tax	4,40,000
(b) other subsidy	2,53,000
(4) Other receipts.	27,000
	20,73,000

Thus the Bd. does not stand in need of any help from Govt. and ~~it is~~ possible for it to meet the expre. on dearness allowance and on the scheme of compulsory ele. edn. ~~from the~~ out of normal resources. If the rate of edn. tax is raised to 36 pies ~~the~~ the maximum ~~decided~~ fixed by Govt., the Bd. will get an addl. income from the tax to the extent of 12 lakhs which is more than adequate for the Bd. to meet the demand for expansion of ele. edn. in the Dt. In the circumstances there is no need to sanction any subsidy to the Dt. Bd. towards the scheme of compulsory ele. edn.

4. (Finance may see for remarks before circulation.

LA

4.8.50 US 8/8/50

The Bd. being in such affluent circumstances there is no need for any further subsidy from Govt.

9.8.50

L A Deptt

This dept agrees for the present

Edn U.O. 21535 C/50 -1
10.8.50

LOCAL ADMINISTRATION DEPARTMENT 10 AUG 1950 SECRETARIAT, MADRAS

MP

A

A

A

No. 21535/50-C

ASSISTANT SECRETARY 22 AUG 1950 24588 EDUCATION DEPARTMENT

LAus 32560/50-1C 11/8/50

SENIOR ASSISTANT SECRETARY, FINANCE DEPARTMENT 11 AUG 1950 GOVERNMENT OF MADRAS

19.8.50

SECRETARY 28 AUG 1950 EDUCATION DEPARTMENT

(10) EA C 13

at any rate, subsidy towards compulsory Edn is not necessary to this dt bd.

10/8/50

Fin (Exp A)

The note of Education on pp 1-2 above may be perused.

2/ This dept may also agree with the views of Education Secy expressed in pp 2 above.

17.8.50. 18.8.50.

19/8/50 Edn

Edn (Y)

Please see the notes of L.A and Finance above. They agree with the views of this dept that no subsidy need be paid to the Dt. Bd, Tanjore towards the cost of the scheme of compulsory ele. edn. ~~A draft memo is submitted below for approval.~~ The file may be circulated to H.M LA Dy. for orders whether the O.D.B. may be informed on the lines of the note above.

23.8.50. 23/8

24/8/50 SM (E & L)

27/8

Please see the orders in circulation above. A draft memo to the P.D. B, Tanjore is submitted below for approval.

24.8.50 23/8 36/8/50

71 (1) 15

EDN. DEPT.(C).

SUB: ELE. EDN. - Compulsory - Dt. Bd., Tanjore - Payment of a subsidy.

—

Read: From the P.D.B., Tanjore, No. E1-42043/49 dated 5-9-50.
D.O. dated 5-9-50 from the P.D.B., Tanjore.

—

Please see the communications received from the P.D.B., Tanjore, in the current file and the minute of H.C.M. on p.5 c.f. The President requests that a subsidy ~~should~~ may be paid from ~~the~~ State funds to the Dt. Bd., towards the cost of the scheme of compulsory ele. edn. This request has already been examined more than once and negatived in view of the fact that it is possible for the Dt. Bd., to ~~provide~~ secure additional income to the E.E. fund by raising the rate of edn. tax suitably. Kind attention is invited to the following:-

(1) In 1947, the question whether the Dt. Bd., Tanjore, should be paid a subsidy from ~~the~~ State funds towards the cost of the scheme of compulsory ele. edn., was examined. A note was prepared for consideration by the Standing Finance Committee. The Committee decided that the request should be negatived.

(2) In connection with the proposal to raise the rate of edn. tax from 10 to 20 pies in the rupee of land revenue, the Dt. Bd. raised the question of the payment of a subsidy for the compulsory ele. edn. scheme. This was examined and it was decided again that no subsidy should be paid from ~~the~~ State funds towards the cost of the scheme of compulsory edn. The Board was ~~expected~~ advised to avoid the deficit in the ele. edn. fund by effecting economy in expenditure. The rate of conveyance tax was 16 pies.

(3) The President again ~~submitted~~ addressed the Govt. in July last (with the request) to grant a subsidy towards the cost of the scheme of compulsory ele. edn. The request was again examined. The former Secretary recorded the following minutes:-

> "The Bd. being in such affluent circumstances there is no need for any further subsidy from Govt."

2. In the circumstances it is for orders whether the matter should be reopened again. The file may be circulated to H.C.M. for orders with ref. to his minute on p.5 c.f. through H.M.(E.& L.), H.M.(L.A.), ~~H.M.(Fin.)~~.

and

p1 c.f
pp5-6 c.f
c.f.

Note file of the Govt. at (Y)
pp6-9 c.f (Y)
p11 n.f (Y)
pp31-32 c.f (C)
pp7-10 NF (C)
pp5-5 c.f (C)
pp5-7 c.f (C)
p12 n.f (C)

No.27715/50

H.M.(Fin.).

The President's letter is dated 6.9.50. The order contained in the 2nd para of this Govt memo dated 31.8.50. (Vide P8/6 ½ at page 6) rejecting his request was not perhaps received by the PD&B, before he has sent it. It appears to early to reconsider the matter. Govt. has very recently examined thoroughly the whole matter in several times.

HM (Edn)
HM (L.A.)
HM (Fin)
HCM (with reference to remarks on p.5 c).

Is not this Bd getting the Statutory Grant under Sec.31 of the Ed. Code Act. What is the subsidy which the President says is given to other Dt Bds, which is not given to this Bd

SECRETARY 25 SEP 1950 EDUCATION DEPARTMENT

The following items of subsidies are paid from the State funds to local bodies for elementary education:-

(1) contribution in respect of education tax;

(2) subsidies for schools opened before 1921;

(3) Subsidies for schools opened after 1921;

(4) Subsidies towards expenditure on dearness allowance;

(5) subsidies towards the cost of the scheme of compulsory ele. edn.

(1) above.

The contribution is determined with refce. to the rate of edn. tax. Till now, the contribution was based on the proceeds of the tax realised at the rates in force before 1941 or at the average rate worked out for Dt. Bds. in 1945 if the average rate was higher than the rate in force before 1941. In the case of Tanjore, the rate of edn. tax before 1941 was 2 pies while the average rate fixed in 1945 was 3¾ pies. The Board was receiving contribution till now based on the rate of 3¾ pies. The Govt. have since decided to sanction contribution up to 50 per cent of the proceeds of the tax subject to a maximum amount calculated at the rate of 9pies. In the case of the Dt. Bd., Tanjore, the tax is levied at the rate of 16 pies. The Board will get a contribution at the rate of 8 pies. The contribution will be payable up to 9 pies if the tax is raised up to or beyond 18 pies.

(2) above.

The subsidy represents the grants paid towards the cost of maintenance of the schools opened before 1921. These amounts were consolidated in 1921. The total amount sanctioned to the Dt. Bd., Tanjore is Rs. 1,31,429.

(3) above.

This subsidy represents the grant paid to ele. schools opened after 1921. These amounts were consolidated in 1936. The amount paid to the Dt. Bd., Tanjore is Rs. 1,21,395.

(4) above.

A subsidy to cover the expre. on dearness allowance is paid to the Dt. Bds. only if there is a deficit in the Ele. Edn. account. The Boards are not entitled for the grant of a subsidy for expre. on dearness allce. even though there is no deficit. The Dt. Bd., Tanjore has sufficient surplus both in the Ele. Edn. Fund and in the General Fund. No subsidy was therefore paid to the Dt. Bd., Tanjore towards expre. on

Rs. 2.4.6 lakhs.

Rs 5 lakhs.

Vide f-1 at (A)

Vide f-2 at (D)

dearness allowance.

(5) above.

It is usal to sanction a subsidy to ~~the~~ Dt. Bds. towards the cost of the scheme of compulsory ele. edn. but no subsidy was paid to the Dt. Bd., Tanjore hitherto for the reasons enumerated in para 2 of the note on page 11 of (C). This is the only Dt. Bd. which has sufficient surplus in the general fund of the ele. edn. fund while the other Dt. Bds. finances of the ele. edn. fund of the other Dt. Bds. are not affluent enough so as ~~to~~ not to force them on to depend upon Govt. for help. As already noted, there is much scope for the Dt. Bd., Tanjore, to raise the rate of edn. tax and thus secure an additional income for the ele. edn. fund up to 12 lakhs.

The file may again be circulated to H.M.(E.& L.), H.M.(L.A.), H.M.(Fin.) and H.C.M. for orders.

ORM 31/10/50

B/299.50 E 29/9

With the passing of the new amendment now before the Upper House the Tanjore Bd will have another 5 lakhs from forth the required margin will arise

KR 4/10

HM(E&L) 4/10

HM(L.A.) 5/10

HM(Fin) 7/10

HCM 1/11-

P.S. 1 15.X

SECRETARY 17 OCT 1950 EDUCATION DEPARTMENT

Please see the orders in circulation above.

A draft memo is submitted below for approval.

ORM 19/10/50

E 17.10.50

Edn. Dept., (C)

C no 968/51

Sub :— Elementary Education Fund — District Board, Tanjore — Levy of education cess at 20 pies in the rupee of land revenue with effect from Fasli, 1360 — Proposal — Approved.

—

Pp 1-2 cf. Ref.— From the President, Dt. Bd., Tanjore No. E I 34062-50 dated Nil.

—

Pp 91-92 (R) In Memo. No. 27715 C/50-1 Edn., dated 24/10/50, the Govt. observed that the rate of education tax levied by the District Board can be raised up to 36 pies in the rupee of land revenue to secure an additional income to the E.E. Fund. The Dt. Bd. has now proposed to raise the education tax from 16 to 20 pies with effect from the current fasli itself to wipe off the deficit of Rs.1,74,000 in the revised budget for 1950-51.

Pp 1-2 cf.

C no 3643/51 The E.E. for 1951-52 has since been received and is being examined separately. It may be pointed out that the P.D.B. in anticipation of the sanction of Govt. has taken additional credits for 1950-51 and 1951-52 under education tax and Govt. grant ~~at the enhanced rate of twenty pies~~ on account of enhancement of tax by four pies in the rupee of land revenue. The L.A. Deptt. have however observed in the General Fund Budget file that it will be sufficient that the rate of the cess is enhanced up to 18 pies in the rupee of land revenue in the case of this Dt. Bd. Even with the additional income (calculated at the rate of 20 pies) and the normal contribution of Rs. 2,95,000 from the general funds to the E.E. funds, the E.E. budget could not be balanced by the Board and credit has been taken in the R.E. of 1951-52 for the Govt. grant of Rs 2,31,800 towards the payment of dearness allowance to the teachers and compulsory edn. elementary Scheme. ~~In the circumstances, the proposal of the Dt. Bd for enhancing the rate of edn.~~

(X) the examined E.E. budget 1-52

Put up

~~edn. cess from 16 pies to as pies may be approved.~~
~~Draft memo. is for approval. L.A. may see for acceptance.~~

The question of sanctioning a supl. grant for the above purposes will arise only if the H. Board raises the rate of the tax to 36 pies and is still unable to balance the budget. For the present the proposal to raise the rate to 20 pies may be approved and the question of increasing it further may be examined in connection with the E. E. Fund budget. A draft memo is subd. L.A. may see. before circulation.

8/2/51 ✓ 2/2/51 ✓ L.A.

5/2 L.A.D

L.A.D (A.U)

In view of the remarks of the Edn. Deptt above, this Deptt. may agree to the proposal of that Deptt to increase the rate of education cess from 16 pies to 20 pies in the rupee of land revenue with effect from fasli 1360 and return the file to that Deptt.

9.2.51

10.2.51

The file may be circulated to H.M (E+L) and H.M. (L.A.)

12/2/51. 13/2/51 ✓ 14/2 15/2

Edn. a.o.dg. 968 C/51-1 5/2/51

LOCAL ADMINISTRATION DEPARTMENT 5034 -8 FEB 1951 SECRETARIAT, H.D.R.S.

ASSISTANT SECRETARY 5029 12 FEB 1951 EDUCATION DEPARTMENT

SECRETARY 16 FEB 1951 EDUCATION DEPARTMENT

968 C/51

(24)