Sects. II-27—60,004—17-11-48.

Education (1950) Department.

(R)

Ms. SERIES.

closed.
11/1946

G.O. NO.	1223 Edn
Dated	17.4.50.

52

[Despatch Abstract.]

B. E. — 1950 — VI — Elt. Edn. fund

Dt. Bd, Coimbatore — Rules passed.

Back Papers.

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

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O	2746	Edn.	3-10-50.				
G.O	1630	Edn.	11-6-51				

Local Administration Department.

From
Sri.V.K.Palaniswami Gounder,
President, District Board,
Coimbatore.

To
The Director of Public Instruction,
MADRAS.

6 FEB 1950 MADRAS

Roc.No.32623/E.II/I949. D/2-2-'50.

Sir,

SUB: BUDGET - Revised Estimate for I949-50 and Budget estimate for I950-5I -Ely.Education Fund Account -Coimbatore District Board - Forwarded.

Ref: Your circular C.No.I905-BI/I949, dated 22-I0-I949.

I forward herewith the Revised Budget Estimate for I949-50 and the Budget Estimate for I950-5I of the Elementary Education Fund Account of the Coimbatore District Board, together with all the prescribed enclosures, in duplicate.

Full details in regard to the credit taken and the expenditure provided in both the estimates towards the cost of the Compulsory Elementary Education scheme are furnished by opening separate sub- heads under the regular, corresponding Account heads.

A separate statement showing full details of the credits and debits is enclosed, as required.

I certify that the provisions made in the Budget in regard to staff, equipment, accommodation etc., are based on the actual requirements of each school and with reference to the recommendations of the Inspecting Officers.

A copy of the District Bd.Resolution No.I484, dated 3I-I-50, sanctioning the Budget is also enclosed.

V. K Palaniswamy
3.2.50

PRESIDENT, DISTRICT BOARD,
COIMBATORE.

psr/2-2.

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Proceedings of the Coimbatore District Board at the ordinary meeting held on 31-I-1950.

3

Read:

Revised Budget estimate for 1949-50 and the Budget estimate for 1950-51 of the Coimbatore District Board relating to the General and Elementary Education Fund Accounts.

Dt.Bd.Resol.No.1484, D/ 31-I-50.

P A S S E D.

(Sd) V.K.Palaniswami Gounder,
President.

(True Extract)

V.K. Palaniswamy
3.2.50

President, District Board,
Coimbatore.

.....

BUDGET - 1950--51.

Compulsory Elementary Education Schhme.

Coimbatore District Board.

Revised Estimate for 1949-50.	Receipts.	Budget for 1950--51.	Revised Estimate for 1949--50.	Expenditure	Revised Estimate for 1950--51.
	Government Subsidies.		69,840	Ordinary. Masters - Salaries.	80,140
	for salaries and dearness allowances of teachers,		39,800	" - Dearness Allowance	45,000
1,29,410	peons, conductress and contingencies.	1,46,910	4,460	Clerks & Servants - Salaries.	6,170
	for Supply of Books and slates.etc.		5,480	" - Dearness Allowance.	7,270
			6, 460	Contingencies - House rent.	6,550
	for Supply of equipment,				
800	furniture and apparatus.		3,370	" - Other items.	3,780
	for construction of sheds.			Capital.	
			200	Equipment - Supply of furniture.	
				Supply of Books and Slates.	
1,29,610	Total.	1,46,910	1,29,610		1,46,910

President, District Board,
Coimbatore.

Budget Estimate - Elementary Education Fund.

COIMBATORE DISTRICT BOARD.

1950--51

A B S T R A C T.

Revised Estimate for 1949--50.

Particulars.	Opening Balance.	Receipts.	Charges.	Closing Balance.
Ordinary.	1,28,530	14,73,130	16,01,660	--
Capital.	..	40,560	40,560	--
Total.	1,28,530	15,13,690	16,42,220	--

Budget Estimate for 1950--51.

Particulars.	Opening Balance.	Receipts.	Charges.	Closing Balance.
Ordinary.	..	10,09,090	17,25,510	(-)7,16,420
Capital.	..	19,240	19,240	..
Total.	..	10,28,330	17,44,750	(-)7,16,420

President, District Board,
Coimbatore.

cs6.1/2

Budget Estimate - Elementary Education Fund - 1950--51.

Actuals of 1948-49.	Revised Estimate for 1949--50.	Heads of account.	Budget estimate for 1950--51.
		Receipts - Ordinary.	
98,311-7--7	1,38,550	Opening Balance.	Nil.
4,50,674--1-11	4,36,580	1. Education cess.	4,34,080
2,105--6--3	700	2. Other receipts.	2,500
		3. Government grants.	
1,62,202--0--0	81,840	i. Under section 37 of the Elementary Education Act.	79,980
3,97,363--0--0	3,94,720	ii. Under the proviso to Section 37 of the Act.	3,94,720
1, 05,187--0--0	1,39,410	iii. For compulsory Education.	1,46,910
1,783-0-0	720	iv. For basic Education.	
		V. For other purposes.	
		4. Contribution from General Funds.:--	
79,396--0--0	79,390	a) Usual.	79,390
	4,97,280	b) Additional to efface deficit.	
1,39,457--2--0	..	c) Out of Arrear tool Compensation grant.	..
500--0--0	..	d) Towards supply of Books for Public Libraries.	..
145--9--0	750	5. Advance recovered.	750
--	..	6. Permanent advance refunded.	...
15,88,811--3--2	15,11,390		10,28,330

Actuals of 48--49.	Revised Estimate for 1949--50.	Head of account.	Budget Estimate for 1950--51.
15,88,811-3-2	15,11,690	Brought Forward.	10,28,330
		DEDUCT.	
---	38,260	1.Amount transferred to Capital.	19,240
35,441-3-1	..	2.Refunds.	..
15,53,370--0-1	14,73,130	Net Receipts. - Ordinary.	10,09,090
		C A P I T A L.	
		1.Government grants.	
		a)for compulsory Education.	
		1)Supply of books and Slates.	
	800	2) Equipment.	
		3) Construction of sheds.	
9,327--0--0	3,100	b) for Basic Education and supply of craft Equipment.	
		11. Contributions.	
		a) From general Account.	
7,200--0-0		b) Others.	
16,527--0--0	3,900	Total.	
	38,260	Add amount transferred from Ordinary.	19,240
16,527--0--0	40,560	Total Capital.	19,240
15,69,897--0--0	15,13,690	Total Receipts - Ordinary & Capital.	10,28,330
16,68,208--7--8	16,42,880	Grand Total - including Opening Balance.	10,28,330

Actuals of 1948--49.	Revised Estimate for 1949--50.	Head of account.	Budget Estimate for 1950--51.

EXPENDITURE.

Ordinary.

1.Staff.

(a) District Board Educational Officer.

1,809--3-0	2,080	Salaries and Allowances.	2,400
419--8-0	460	" Dearness Allowance.	530
80--0-0	50	" House rent Allowance	..
258--0-0	250	" contribution towards pention.	260
240-13-0	270	" Contributions towards leave salary.	300

(b) Masters - Ordinary Area.

8,06,656-13-7	7,99, 500	" Salaries and allowances.	8,79,170
4,44,806--9-5	4,52, 660	" Dearness Allowance.	4,82,600

Compulsory area.

--,---5-0	69,840	Salaries and Allowances.	80,140
33,295-10-0	39,800	Dearness Allowance.	43,000

(c) Clerks and Servants. in Schools - Ordinary area.

6,423--9-0	6,790	Salaries and allowances.	8,330
7,232-12-0	8,970	Dearness Allowance.	10,990

(c) Clerks and Servants in schools - Compulsory area.

2,982-14--0	4,460	Salaries and allowances.	6,170
3,290--5--0	5,480	Dearness Allowance.	7,270

Actuals for 1948--49	Revised Estimate for 1949--50.	Head of account.	Budget Estimate for 1950--51.
		Expenditure - contd.	
		Clerks and Servants in office.	
25,807-12-0	32,780	Contribution to General Fund.	32,950
19,108-7-0	55,040	(d) Total contribution to Provident Fund. (Bonus.)	60,870
		(e) Travelling Allowances.:	
85-12-0	500	(i) District Board Educational Officer.	250
12--5-0	100	(ii) Clerks and Servants.	100
342--1-0	2,000	(iii) Masters.	1500
570--8-0	500	(iv) Gratuity - To masters.	500
		2. **Contingencies and Equipment.**	
		(1) Contingencies.	
30,394-12-0	29,440	(i) House rent - Ordinary area.	32,340
6,109-13-0	6,460	(--do-- Compulsory area.	6,550
28,219--3-0	29,810	(ii) Other items.	32,300
		(2) Equipment.	
	200	(i) Repairs to furniture etc.	500
	1,500	(ii) Supply of books and maps.	1,000
23,540--0-3	43,300	(3) Repairs to buildings.	25,400
2,700--0-0	2,700	(4) Contribution to Panchayats(Valparai Panchayat Board)	2,700
6,242--0-0	6,240	(5) Interest on & repayment of debit.	6,240
170--0-0	1,280	(6) Advances recoverable.	1,000

1.	2.	3.	4.
	200	7.Permanent advances.	200
15,05,341-14-3	16,01,660	Total expenditure-ordinary	17,35, 510
		CAPITAL	
		1.Lands and Buildings.	
11,404--12--9	28,360	" Ordinary Area.	19,240
		" Compulsory area	
		2.Equipment.	
14,955--14--0	10,000	(1) Furniture & Apparatus Ordinary Area.	
	200	Compulsory area.	
		(ii) Supply of books and Maps, and slates.	
		" Ordinary Area.	
1,733-14--0		" Compulsory Area.	
		(iii) Supply of craft equipment to basic schools.	
6,240--0--0	3,100		
34,334--8--9	40,560	Total - Capital.	19,240
15,39,676--7--0	16,42,220	Total Expenditure Ordinary & Capital.	17,44,750
1,28,532--0--0	Nil.	Closing Balance.	(-)7,16,420
16,68,208--7--8	16,42,220	Grand Total including Closing Balance.	10,28,330

V.K.Ramaswamy 3.2.50

President, District Board,
Coimbatore.

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COIMBATORE DISTRICT BOARD.

Explanatory memorandum on the revised budget for 1949-50 and the Budget Estimate for 1950-51 of the Elementary Education Fund of the Coimbatore District Board.

Revised Budget for 1949-50.

(Opening Balance.)

The budget of the current year, i.e. 1949-50 was expected to open with a balance of Rs.42,922 with reference to the revised estimate for 1948-49. But it actually opened with a surplus balance of Rs.1,28,532--0--8. This excess is mainly due to the following facts:-

a. A sum of Rs.11,700/- was received in March 1949 being the arrears of education cess for fasli 1357, as per Collectors statement III (Final adjustments). This was not anticipated and taken credit for originally.

b) A sum of Rs.10,400/- was received over and above the amount taken credit for in the budget, being equivalent contribution from Government under section 37 of the Elementary Education Act.

c) There was shortage of expenditure in the items given below to the extents noted against each:--

(i) Salaries and Dearness allowance of markets in Ordernary area.	52,000/-
(ii) Contribution to General funds towards Provident Fund Bonus on behalf of the teachers etc.	38,300/-
(iii) Repairs to buildings, Ele.Education Ordinary--unspent balances of the provisions made.	10,900/-
	1,01,200/-
(iv) Capital--Lands and Buildings--Ele. Education--unspent balances of provisions.	22,100/-
v). Supply of furniture and equipment to schools in the ordinary area.	5,000/-
	1,28,300/-

There were other sundry items also, besides the above, which contributed to the rise in the opening balance even after allowing for the shortage of income, expected and excess of expenditure over allotments, in a few cases.

Receipts--Ordinary.

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

1. Taxation: Education tax is levied and collected at the rate of 24 pies in the rupee of land revenue and is adjusted to the credit of district Board funds by the Collector. The amount was adjusted at Rs.36,174/- for three months from the beginning of the year, i.e. in Fasli 1358 and at the rate of Rs.55,340/- from July 1949 (Fasli 1359). Credit has therefore been taken for the specified amounts under "Education cess" in the revised estimate for 49-50.

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36,174 X 3: 1,08,522/- + 35,340 X 9 :3,18,060 : Rs,4,26,582.

2. Government grants.

(i) Subsidy under section 37. The annual subsidy under section 37 of the elementary education Act, being the Government contribution (equal to the amount of collection of education cess in the year 1947-48 but limitted to the amount calculated at 4½ pies in the rupee of the land revenue) sanctioned for the year 48-49 was Rs.86,286/- . But calculating at 4a pies in the rupee with reference to the amount of education cess actually adjusted to the district Board, in the year 1948-49 ,credit has been taken only for a sum of Rs.81,840/- in the revised estimate for the year 1949-50.

(ii) Subsidy under the provisb to section 37.

Subsidies on behalf of schools opened prior to and after the 1st April 1921, as sanctioned by the Government is taken credit under this head.

(a)	G.O.No.1753,Education,dated 27-5-49	: 1,02,712/-
(b)	" 1754 " "	1,92,011/-
		2,94,723/-

(iii) Subsidy for compulsory education:

The scheme of introduction of compulsory education is to be completely financed by the Government. Hence the total amount spent by the Board on the scheme should reasonably be claimed and got sanctioned by the Government. But this is not done, owing to the restriction imposed by the Government in this connection. The matter is explained below:

When compulsory education was first introduced in 1945-46, the District Board was generally made to understand that the whole cost ofthe scheme would be met by the Government. It was found out on practical working of the scheme that new teachers were not able to successfully conduct the new schools opened under the scheme especially in managing the supply of midday meals which scheme was also introduced side by side and that experienced teachers drawing salaries well above the minimum of the scale had necessarily to be posted to the schools. Consequently the cost of introduction of compulsion and midday meals was found to be considerably higher than expected. But, the Director of Public Instruction Madras then explained that whatever be the actual expenditure incurred by the Board on the staff in schools opened under the scheme, the Government would only pay the salaries of the new teachers actually appointed as substitutes (wherever they worked) and for the periods they actually worked at the minimum rates of the scale of pay. Although at first sight this appears to be reasonable and seems to cover the expenditure on the scheme, yet it does not practically and suitably compensate the actual expenditure involved. When an experienced teacher is posted to a new school in compulsory area, a substitute, a raw hand, cannot directly be posted in his stead, and exegencies of administration usually requires a chain of arrangements and transfers to be made in order to fill up the vacancy. Again, when general transfers are ordered every year, several changes have to be made, on public grounds, amongst the staff, including those employed in compulsory areas. When such arrangements are

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such arrangements are done in a number of cases and changes made during two or three general transfers, it is found that the expenditure on schools in the compulsory area is much more than the grant sanctioned by the Government on the basis of additional or extra expenditure incurred, not to speak of the very great trouble and volume of work that involves in finding out who is who at the end of the year and in arriving at the correct amount of extra expenditure. This is found more difficult now in as much as the scheme has become fairly large and nearly five years old. It may not be out of place to mention here that after the introduction of new scales of pay to the teaching staff, the difference in pay between an experienced teacher and a new teacher has become very negligible and the total difference for the whole year will be only a few hundreds of rupees and all the new teachers have also gained experience and have drawn increments. It is therefore high time now, that the distrinction between the ACTUAL expenditure and the EXTRA expenditure on the compulsory schools is thrown off and the amount of actual expenditure incurred by the Board sanctioned as subsidy. This amount, Viz. Rs.1,29,410/- details for which are given on the expenditure side, in Appendix "B" is taken credit for, under this head.

(iii (iv) Subsidy for Basic education.

The expenditure on salaries and allowances of the te-achers deputed for training or retraining in Basic Education is to be met by the Government. Seven teachers have been proposed to be sentup to Cuddalore for retraining and since the matter is yet under correspondence, it is probable that the teachers selected may have to report themselves to the District Educational officer, Cuddalore only by the end of December 49. Hence credit is taken only for a subsidy of Rs.720/- which represents the salaries and dearness allowance of the above seven teachers for two months January and February 49 payable in February and March in the current year.

4. Contribution from General account.

The usual minimum contribution fixed by the Government payable from the General Fund Account is Rs. 79,396/- But in view of the fact that the elementary education fund is working in deficit, the Government in their orders No.1061, dated 8--4--49, have definitely said that the amount of deficit should be met from the general funds of the Board. Credit has therefore been taken for an additional contributions of Rs.4,97,280/- to the extent of the expected deficit for the year. But the impossibility of making such heavy contributions from the general Fund has been explained under the general paragraph below:.

5. Advances recovered.

Out of the sums of Rs.468/- and Rs.380/- advanced to the teachers in elementary schools towards their contribution to the Ghandhi National Fund" and towards the cost of mosquito curtains (for malarial areas) respectively a total amount of Rs.776--8--0 as per details furnished in Appendix A is expected to be recovered. Hence credit is taken for a lump sum of Rs. 750/- under this head.

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Receipts--Capital.

1. The Panchayat Board, Uppilipalayam in the Coimbatore taluk supplied furniture and equipment to the elementary school at Varadarajapuram, under its control at a cost of Rs. 193/- .On the application of the Panchayat Board, the Government in their memo No. 53983/B2/49-1, Education, dated 27-7-49 directed this District Board to reimburse the ~~p~~ panchayat Funds to the extent of the expenditure as it is primarily the concern of the district Board to equip all schools in the compulsory areas and to claim the amount from Government. The amount of Rs. 193/- was paid to the Panchayat Board in October 49. Hence credit is taken for the amount in the revised estimate for 1949-50.

2. Craft equipment for Basic schools has to be supplied at the cost of the Government at Rs. 300/- per teacher during the current year 49-50 with reference to the orders of the Director of Public Instruction Rc.No.465/M/48 dated 13-5-49 On behalf of 7 teachers for whom equipment was not supplied previously, an amount of Rs. 2,100/- has been taken credit under this head as the supply has been ordered and is expected to be completed in about a month.

Expenditure--Ordinary.

Details of expenditure are shown in appendix "B"

In addition to the usual items of a routine nature, which have all been provided adequately for provision has been made for the following under "Expenditure--ordinary"--

1. Payment of salaries and allowances and dearness allowance to teachers and peons in the schools at the revised rates sanctioned by Government.

2. Payment of travelling allowance and leave salary to teachers and peons in the schools as per rules.

3. Payment of house rent allowance to clerks and servants whose salaries and allowances are debitable to the elementary education fund.

4. Provision has been made for the opening of 45 new schools and for the appointment of 88 teachers both in the existing schools and in the schools to be opened.

5. Provision of Rs. 45,300/- has been made under "Repairs to buildings" with reference to the actual requirements of the Divisional Engineers.

Capital.

In consideration of the unsound financial position of the Board, the Government deprecated the idea of the Boards undertaking capital works and directed the deletion of the entire provision made in the original budget. Excepting for the cost of incomplete works and liabilities of the previous year amounting to Rs. 28,250/- all the provision for capital works has accordingly been deleted in the revised estimate.

Yet, in view of the fact that the inadequacy of accommodation in a large number of schools has all along been complained of by the educational authorities and others, the whole-sale deletion of all the provision for capital expenditure is not desirable.

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

Closing balance.

The revised budget for 1949-50 is expected to close with a heavy deficit balance of Rs. 4.97 lakhs and in order to make good the deficit, taking credit for necessary amount has been advised by the Government under the head "Contribution from ~~Government~~ general Account". Although credit has accordingly been taken for an additional contribution of Rs.4,97,280/- from the General Account for the year 49-50, as a special case, it has to be said that the ~~case~~ of the general Account of the Board cannot possibly admit of such a huge contribution to the Elementary Education Funds. During the previous years (From 1946-47 onwards) the heavy deficits in the Ele.Education account were made good by the adjustment of large amounts of the Arrear Toll compensation grant. But no more adjustment is possible from that source also, as the LAST INSTALMENT of the Arrear Toll Compensation Grant has been paid out last year (in 1948-49). It is therefore quite necessary that the Government should sanction a subsidy of Rs. 5 to 7 lakhs to cover the anticipated deficits during the coming years. It may not be out of place to mention here that the Government have in G.O.No. P.1173, dated 28-5-45, originally promised to consider the question of sanctioning grants to such of the local bodies as were not able to meet the extra expenditure on the payment of dearness allowance. A separate representation was made to Government in my letter Roc No.37859/1949 dated 20--12--49.

Explaining in detail, the absolute necessity for such help from the Government to this district Board in order to balance the expenditure with receipts . The Government have, however, ordered that atleast as far as 49-50 is concerned, the deficit anticipated should be met by making necessary contribution from the General Fund.

Budget estimate for 1950--51.
(Opening balance.)

The revised Budget for 1949-50 is expected to close with a deficit balance of about Rs. 4.97 lakhs.

Receipts--Ordinary.

1. Education Cess.

As has been explained in the revised estimate, for 49-50, the education cess is collected and adjusted to the credit of District Board Funds by the Collector at the rate of Rs.34,340/- per month at present (Fasli 1359) and credit is taken for a sum of Rs.4,24,080/- under this head on the basis of the same rate.

2 .Government grants.:
Credit is taken for the following amounts under this head for the ensuing year:--

(i) Rs. 79,980/- being the statutory equivalant Government contribution calculated at 4½ pies in the rupee of land revenue under section 37 of the elementary education Act.

(ii) Rs.2,94,720/- under the proviso to section 37 of the Ele. Education Act being the Government subsidies for the maintenance of Ele. schools opened prior to and after 1st April 1931.

(iii) Rs.1,46,910/- under the scheme of compulsory education. This sum is arrived at with reference to the provision made, on the expenditure side, for the payment of salaries and dearness allowance to about 200 teachers and 30 peons working under the scheme, details for which is furnished in Appendix "D". The sum includes also the provision for the payment of house rent to the school buildings and other contingencies.

3. Contribution from the General Account.

Only the prescribed minimum contribution of Rs.79,396/- has been taken credit for under this head as it is not possible to enhance the contribution considering the slender resources of the general Fund Account.

Expenditure--ordinary.

Details of expenditure are furnished in Appendix "D".

In addition to the items of a routine nature, provision has been made for the following:

(i) Payment of salaries and dearness allowance at the revised rates and leave salaries at the rates admissible as per rules, to all the teachers and peons in the schools.

(ii) Payment of travelling allowance to teachers.

(iii) Payment of salaries and allowances of all the teachers working under the compulsory education scheme as well as for the 20 new teachers proposed to be appointed during the year.

(iv) Payment annual, periodical increments to all the teachers and peons working in the elementary schools.

(v) Payment of the annual instalment of the repayment of Government loan of Rs. 50,000/- with interest thereon, due for the year.

(vi) Payment of provident fund Bonus on behalf of all the teachers and peons in the schools.

(vii) For repairs to buildings, a sum of Rs.25,400/- has been provided. This sum includes the full amount asked for by the Divisional Engineers, Erode and Coimbatore as well as the estimated cost of a few other urgent works.

Under expenditure, (Capital), a small amount of Rs.19,240/- only has been provided. This sum includes the cost of three works for which the local public have made contributions and also a few urgent works. No provision has been made for the many capital works proposed by the Divisional Engineers of Erode and Coimbatore costing in total about 1.5 lakhs and for the supply of furniture at a cost of about Rs. 50,000/- to needy schools recommended by the Educational authorities, with reference to Government orders and in view of financial stringency.

Closing balance.

The year is expected to close with a deficit balance of Rs.18.14 lakhs.

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G E N E R A L.

The Elementary Education Fund of the Coimbatore District Board has always been working at a deficit. The normal budget of the fund has a minimum recurring deficit balance of about 6.24 lakhs and this increases with the growing expenditure, while the income stands fixed at what it was years before. Especially during the last three or four years, the expenditure has increased to a great extent due to the expansion of Ele. Education by the opening of new schools and appointment of additional teachers. In 1945-46, there were 652 schools with 1,851 teachers under this District Board, while now, as it stood on 1-10-49, there are 704 schools with a total number of 2,212 teachers working in them. The increase in expenditure is mainly in the shape of salaries and dearness allowance to the teachers, due to the revision of their scales of pay and rate of dearness allowance. A sum of Rs. 9,04,256/- only was spent under the above heads on behalf of the teachers in schools in ordinary areas in the year 1945-46. But the actual expenditure under the same heads during the year 1948-49 was Rs.13,51,465/- This increase of about Rs. 3½ lakhs besides the increase in expenditure under other items, is only proper in view of the present day needs of the country. But the receipts of the District Board have not increased a pace with the expenditure; These have been at a stand-still except for the periodical increase of the Education tax and the rate at which this tax is levied has undergone revision and increase more than thrice during recent years and it is now collected at the abnormal rate of 24 pies in the rupee of Land Revenue, which is almost equal to the land cess adjusted to local bodies. No more increase in the rate of this tax is maintainable.

As has been repeatedly represented during the submission of each of the previous years budgets, the only possible means to overcome the difficulty is the Government's aid by way of,

1. Contributing an amount equivalent to the actual collection of education tax, cancelling the amendment to section 37 of the Ele. Education Act. This will only be true to the original provision of section 37 according to which the Government had, presumably, intended to bear nearly half the cost on Elementary Education, and

2. By enhancing the amount of subsidies payable under the proviso to section 37 of the Act, suitably in accordance with the present scales of pay and dearness allowance given to the teachers.

Even recently, when the grant of dearness allowance to all the employees of the Board at the revised rates was sanctioned the boards were made to understand that the entire expenditure under that head would be met by the Government. The Board is paying a large amount of Rs.5/- lakhs as dearness allowance to its employees and NO SPECIFIC GRANT has been sanctioned by the Government for the purpose till now. It is also understood that the Government have been more generous in their treatment of similar requests from other District Boards and have sanctioned large amounts of subsidies to cover the extra expenditure on "Dearness allowance", to them.

It is therefore highly necessary that the Government should come to the rescue of this District Board also and sanction necessary recurring grants to meet the actual expenditure

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expenditure on the grant of dearness allowance, besides increasing the subsidies payable under Sec. 37 and its proviso. It is imperative that the Government should extend a helping hand in this matter very urgently, as otherwise the administration of Ele. Education in this district would suffer seriously.

APPENDIX. A.

Details of receipts - Ordinary.

1. Education cess:--

As per Collector's statement at Rs.36,174/- per month for 3 months from April to June 1949 in Fasli 1358	1,08,522	
For 9 months in Fasli 1359 - July 1949 to March 1950 at Rs.35,340/- per mensem.	3,18,060	
	4,26,582	or 4,26,580

2. Other Receipts.

Actuals upto the end of Sept.'49.	374--6--9	
Probable for the next 6 months - lump sum.	325--0--0	
	699--6--9	or 700

3. Government Grants.

(i) Under Section 37 - Calculating on the actual collection of Education cess during 1948--49 - viz. Rs.4,36,460 - at 4½ pies

$\frac{4,36,460 \times 9}{2 \times 24} = \frac{39,28,140}{48}$ = 81,836 - or 81,840

(ii) Under the proviso to section 37

(a)	Subsidy sanctioned in G.O.No. 1753 Edn. dated 27-5-49	1,02,712	
(b)	--do-- --do-- in G.O.No. 1754 dated 27-5-49	1,92,011	
		2,94,723	or 2,94,720

(iii) for compulsory Education.

Actual expenditure - Ordinary - on the Compulsory schools:--

Masters - Salaries.	69,840.	
" - Dearness Allowance.	39,800	
Peons. Salaries.	4,460	
" Dearness allowance.	5,480	
House rent.	6,460	
Contingencies - others.	3,370	
	1,29,410	1,29,410

For details in respect of the above items except the last - "Contingencies - others", please see provision under the corresponding heads on the expenditure side - For "contingencies - others" - the amount is calculated at Rs.1--8--0 per teacher

Appendix - A - cont.

expenditure side - For "contingencies - others" the amount is chalculated at Rs. 1-8-0 per teacher per month on behalf of the 187 teachers working under the compulsory scheme.

(iv) For basic Education.

Towards the salaries and allowances of the 7 teachers deputed for retraining at Cuddalore N.T. - provision for 3 months			
Total pay of the 7 teachers.	Rs.232		
Total Dearness Allowance of the 7 teachers.	Rs.126		
	358 P.M.		
for 2 months.	716	or	720

4. Contribution from General Account.

Usual minimum contribution.	79,396	or	79,390
Additional contribution to the extent of the deficit in the Elementary Education Fund, with reference to G.O. No.1061 dated 8-4-49 and Government Memorandum No.100851--B.2--49 1 Education dated 29-12-1949.	4,97,280	or	4,97,280

5. Advances recovered.

(a) Ghandhi National Fund

Amount collected upto the end of Sept. 1949	244-12-0
Probable amounts that may be collected during the next 6 month.	185-0-0
	429-12-0

(b) Cost of Mosquito curtains

Amount collected up to the end of Sept. 1949	108-0-0
Probable collection for the next six months.	215-0-0
	323-0-0

Appendix A - cont.

B.F.	323--0--0		
	752-12-0	or	750--0--0

Receipts - Capital.

Govenemt grants.

(a) for Compulsory Education.

Cost of equipment purchased by the Uppilipālayam Panchayat Board for the compulsory school - reimbursed with ref. to Government Memorandum No. 53983--B.3--49--1 Education dated 27-7-49 - Rs.193/-		200--0--0

(b) for Basic Education.

Cost of craft equipment for Basic Schools on behalf of 7 teachers at Rs.300/- per teacher - Orders placed with the Government central craft stores, Perianaickenpalayam - 7 x 300		2,100--0--0

APPENDIX - B.

Details of Expenditure - ordinary.

1. Staff.

A. District Board Education Officer:--

Salaries - Actuals upto the end of September 1949	877--0--0		
Probable for the next 6 months 6 x ~~xx~~ (175 plus 25)	1,200--0--0		
	2,077--9--0	or	2,080--0--0
Dearness Allowance.			
Actuals upto the end of September 1949	201--13--0		
Probable for the next 6 months (6 x 43)	258--0---0		
	459--13--0	or	460--0--0
House rent allowance paid already to the previous District Board Educational Officer during the current year.	43--14--0	or	50--0-0
(The present District Board Educational Officer is not eligible for House rent allowance)			

Appendix B. - cont.

Contribution towards pension.

Actuals upto the end of Sept. 49	115-14-0		
Probable for the next 6 months calculated at the provincial figure of Rs.21/- per mensem fixed by the Accountant-General 21 x 6.	126--0-0		
	241-14-0	or	250-0-0

Contribution towards leave salary

Actuals upto the end of September 1949:--	116-15-0		
Probable for the next 6 months at Rs.25/- Per mensem. 25 x6	150-0--0		
	366-15-0	or	370-0-0

B. Masters - ordinary area.

(i) Salaries - Actuals upto the end of Septr.49 (including pay of Prevocational instructors.)	3,78,321-5--0
Probable for the next six months at Rs.65,290 per mensem as per statement (xxx 65,290 x 6)	3,91,740-0--0
Pay of prevocational instructors at Rs.810/- per mensem as per statement. 810 x 6.	4,860-0--0
Add for leave salary at 2½% the amount to be paid yet ie. 3,91,740 plus 4,860 3,96,600 ---3,96,60 / 4	9,915--0-0
Add provisions for increment to roughly 2050 teachers at Rs.2,050 per mensem (due on 1-1-50 payable on and from 1-3-50 for 2 months - February and March 1950 in 49--50)	4,100--0-0
	7,99,496-0-0 or 7,96,500-0-0

For additional teachers:--

Provision for 88 teachers--43 in the existing schools and 45 in the new schools proposed to be opened in the current year. - For 4 months 88 x.30 x.4	10,560--0-0

Appendix B. - contd.

(ii) Dearness Allowance.

Actuals upto the end of Sept.49. (including Dearness Allowance of Pre-vocational Instructors.)	2,16,523-3-0
Probable for the next 6 months at Rs.36,814/- Per mensem 36,814 x 6	2,20,884-0-0
Dearness Allowance of Prevocational Instructor at Rs.494/- per mensem (statement) for 6 months.	2,964-0-0
	4,40,376-3--0
Add for leave salary or Dearness allowance during leave at 8⅓% of Rs.2,20,884 plus 2,964 = 2,23,848	5,596--0--0
For the additional teachers - Provision for 88 teachers at Rs.19/- per mensem each for 4 months 88 x 19 x 4	6,688--0--0
	4,52,660--3--0
	or 4,52,660

Masters - Compulsory area.

(a) Salaries:--

Actuals upto the end of Sept.49	34,389--9--0
Probable for the next 6 months at Rs.5,702/- Per mensem (vide statement) 5,702 x 6	34,212--0--0
	68,601--9--0
Add for leave salary at 2½% on Rs.34,212 -- 34,212 x 5 / 2 x 100 or 34212 / 40	855--5--0
Add provision for roughly 190 teachers at Rs.190/- Per mensem due on 1-1-50 payable on and from 1-2-50 for 2 months in the current year 190 x 2 380 or	380--0--0
	69,836-14--0 or 69,840--0--0

(ii) Dearness Allowance.

Actuals upto the end of Sept.'49	30,575-14-0	
Probable for the next 6 months at Rs.3,125/= p.M. - 3,125 x 6 (Vide Statement)	18,750--0-0	
Add for leave salary at 2½ % on Rs.18,750/-	469--0--0	
	39,794-14-0 or	39,800

C. Clerks and Servants. in schools - Ordinary Area.

(i) Salaries.

Actuals upto the end of Septr. 49	3,471-10--0	
Probable for the next 6 months at Rs.534/- p.m. 534 x 6 (Statement)	3,204--0--0	
Add for leave salary at 2½% on Rs.3,204	80--0--0	
Add provision for increment for 32 peons at 0--8--0 P.M. per peon for two months (due on 1-1-49) 16 x 2	32--0--0	
	6,787-10--0 or	6,790

(ii) Dearness Allowance.

Actuals upto the end of Septr. 49	4,311-11-0	
Probable for the next 6 months at Rs.577/- P.M. (statement) 577 x 6	3,462--0-0	
For 10 conductress at Rs.18/- P.M. each for 6 months = 10 x 18 x 6	1,080--0-0	
Add for leave salary at 2½% on Rs.4,542	112-14-0	
	8,966-9-0 or	8,970

Clerks and Servants. - Compulsory area.

(i) Salaries.

Actuals upto the end of Septr. '49	1,924--2-0	
Probable for the next 6 months at Rs.409/- per mensem (Vide statement 409 x 6)	2,454--0-0	
Add for leave salary at 2½% on Rs.2,454 2,454 / 4 = 61.3	61--5--0	

Add provision for increment to 25 peons at 0--8--0 per peon per month due on 1-1-49 - for 3 months
0--8--0 x 25 x 3 — 25--0--0

4,464--7---0 or
4,460--0--0

(ii) Dearness Allowance.

Actuals upto the end of Septr. '49 — 2,381--5--0
Probable for the next 6 months at Rs.504/- P.M. for 25 peons and 3 conductresses - (Vide Statement)
504 x 6 — 3,024--0--0

Add for leave salary at 2½% on Rs.3,024/- 302.4 / 4 — 75--8--0

5,480-13--0 or
5,480

Clerks and Servants in the office.

Contribution to General Fund.

1. Superintendent on Rs.90--3--120
1. Accountant. on Rs.90--3--120
2 Lower Division Clerks on. 70--3-85--5-100
20 Lower Division Clerks on 45--2--85
1 Attender. on 24--1--32--½--35

Salaries:

One superintendent and one Accountant 2 posts on an average pay of Rs.110/- p.m. 2 x 110 x 12 for 12 months — 2,640

2 Upper division Clerk on a-verage pay of Rs.91/- P.M. 2 x 91 x 12 (for 12 months) — 2,184

20 Lower Division Clerks on an average pay of Rs.65/- per mensem for 12 months 20 x 65 x 12 — 15,600

1 Attender on an average pay of 30-9-7 for 12 months 30-9-7 x 12 — 368

30,792

for
Add/leave salary at 1/8 — 3,599

Add for Provident Fund contribution at 1/16 — 1, 299

34,690 (A)

House rent allowance.

For 2 upper division Clerks at Rs.7/- P.M. each for 12 months 2 x 7 x 12	168
For 20 Lower Division Clerks at Rs.5/- per month each for 12 months 20 x 5 x 12	1,200
for one attender at Rs.5/- per mensem for 12 months.	60
	1,428 or 1,430 (B)

Dearness Allowance.

for one Superintendent, one Accountant and 2 Upper Division Clerks - 4 posts at Rs.24/- P.M. each for 12 months. 4 x 24 x 12	1,152
for 20 Lower Divisional Clerks at Rs.22/- P.M. each for 12 months 20 x 22 x 12	5,280
for One attender at Rs.19/- P.M. for 12 months. 19 x 12	228
	6,660 (C)

Total contribution to the General Fund (a) plus (B) plus (C) - 24,690 plus 1,430 plus 6,660 — 32,780

D. Contributions towards Provident Fund Bonus.

on behalf of the teachers and peons at 1/16 of the total salaries:--

Salaries of teachers	- Ordinary Area	- 7,99,500
"	-- Compulsory "	- 69,840
"	peons - Ordinary Area.	- 6, 790
"	" Compulsory area.	- 4,460
		8,80,590
	1/16th	55,037 or 55,040

D. Travelling Allowances.

(i) District Board Educational Officer.

Actuals upto the end of Sptr. 49	145-12-0
Probable for the next 6 months Lump sum.	350--0-0
	495-12-0 or 500

(ii) Clerks and Servants.

Actuals upto the end of Septr. 49	Nil.	
Probable for the next 6 months Lump sum.	100	100

(iii) Masters.

Actuals upto the end of Septr. 1949	942--1--0	
Probable for the next 6 months Lump sum.	1,050--0--0	
	1,992--1--0 or	2,000

F. Gratuity.

Actuals upto the end of Septr. 49	87--0--0	
Probable for the next 6 months Lump sum.	400---0--0	
	487--0--0 or	500

2. Contingencies and Equipment.

A. Contingencies -

(1) House Rent.

(a) Ordinary area -

Actuals upto the end of September 1949.	14,966-10--Ø	
Probable for the next 6 months at Rs.2,234/- P.M. (Vide statement)	13,404--0--0	
	28,370-10--0	
Add for 45 new schools to be opened for 12 cases of additional accommodation including Vellalapalayam Prevocational section under correspondance even- for 3 months - 45 x 5 x 3 plus 130 x 3 675 plus 390 (Roughly)	1,065--0--0	
	29,435-10--0 or	29,440

(b) Compulsory area.

Actuals upto the end of Septr. 49	3,232--7-0	
Probable for the next 6 months at Rs.504/- P.M.	3,024--0-0	
Add for probable additional accommodation for 3 months - Lump Sum.	200--0-0	
	6,456--7-0 or	6,460

(2) Other items.

Actuals upto the end of Septr. 49	14,167-15-0	
Probable for the next 6 months at (1,188 plus 1,119) 2,307/- p.M. (vide statement) including Money Order Commission.	13,842--0-0	
Add for postage stamps at Rs.300/- per month for 6 months (Lump Sum)	1,800--0-0	
	29,809-15-0 or	29,810

B. Equipment - Ordinary.

(1) Repairs to furniture.
Expenditure upto date Nil.
Lump sum provision for the year 200

(2) Supply of books, maps etc.--
Ordinary Area - Journal
Subscription for ~~general~~ Gramarajyam etc.
288/- plus Lump sum Rs.212/- 500

3. Repairs to buildings.

Actual expenditure upto the end of Septr. 1949 3,062-14--0

Provision asked for by the Divisional Engineers.

Coimbatore.	20,300	
Erode.	13,500	
Assistant Engr. - Coimbatore.	420	
Add for proposals to repairs the school building - particulars gathered from correspondance pending.		
Perundurai.	2,600	
Vellakoil	3,200	
Kangayam.	160 ..	
	5,960	40,180--0--0
	43,242--14-0 or	43,300

4. Contribution to Valparai Panchayat Board - Annual contribution as usual 2,700

5. Interest on and repayment of debt as usual 6,240

6. Advances recoverable.

Expenditure upto the end of Septr. 1949 971-7-0
Probable for the next 6 months - Lump sum. 300-0-0
1,271-7-0 or 1,280

7. Advances recoverable.

Expenditure upto the end of Septr. 1949 971-7--0
Probable for the next 6 months - Lump sum. 300-0--0
1,271-7--0 or 1,280

7. Permanent advances.

Expenditure upto end of Septr. 1949 25--0--0
Probable for the next 6 months Lump sum 175--0--0
200

EXPENDITURE - CAPITAL.

1. Lands and Buildings - Ordinary Area.

Actual expenditure upto the end of Septr. 1949 2,320--0--0
Provision asked for by the Divisional Engineer - Coimbatore Erode. 25, 940--0-0
28,260

(Out of the total provisions asked for by the Divisional Engineers, only cost of incomplete works and liabilities has been provided - the cost of all new works being deleted with reference to Government Orders.)

2. Equipment

Furniture and apparatus.

(a) Ordinary Area.
Furniture already ordered for 6,200
Time-pieces --do-- 500
6,700
Probable for next 6 months - lump sum. 3,300
10,000

(b) Compulsory area.

Furniture supplied to the Panchayat school, Varadarajapuram and already paid for. 193/- or 200

(c) Basic area.

Craft equipment ordered for the basic schools on behalf of 7 teachers at Rs.300/- per teacher. 2,100

APPENDIX c.

Details of receipts. - Ordinary.

1. Education cess.

At the rate at which the cess is adjusted at present by the Collector, for Fasli 1359
35,340 x 12 4,24,080 4,24,080

2. Other receipts.

Actuals for 47-48 Rs.4,772
" 48-49 Rs.2,103
Revised Estimate for 1949--50 Rs. 700
7,575

Average for three years - 2,525 or 2,500

3. Government Grants.

(i) under Section 37 of the Act.
Calculated on the anticipated collection of Education cess for 1949--50 - as per Revised Estimate - at 4½ pies in the rupee.
4,36,580 x 9 / 2 x 24 = 79,983 or 79,980

(ii) Under the proviso to Section 37 of the act.
Amount sanctioned in the two Government orders for 1949--50 is taken credit for 1950--51 also. 2,94,720

(iii) For compulsory Education.

(iii) For compulsory Education.

Actual expenditure - ordinary - on the schools under compulsory scheme.			
Masters - Salaries.	80,140		
" - Dearness Allowance.	43,000		
Peons. - Salaries.	6,170		For details - vide Expenditure side.
" - Dearness Allowance.	7,870		
Mouse rent. --	6, 550		
For others - at Rs.1-8-0 per teacher per mensem for 190 plus 20=210 teachers for 12 months - 210 x 1-8-0 x 12	3,780		
	1,46,910		1,46,910

4. Contribution from General Account.

Usual Minimum contribution.	79,396	79,396

5, Advances -Recovered.

(a) Ghandhi National Fund and cost of Mosquito curtains advanced to the teachers - Balance.	100	
(b) Others - Lump sum.	650	
		750

APPENDIX X. D.

Details of Expenditure.

Ordinary.

1. Staff.

A. District Board Educational Officer - Salaries - at the present rate of Rs. (175 plus Rs.25) Rs.200/- per mensem for 12 months. 2,400

Dearness Allowance.

At the present rate of Rs.43/- P.M. for 12 months 43 x 12 516 or 520

Contribution towards pension. At the present rate of Rs.21/- P.M. 21 x 12 252 or 260

60

Contribution towards leave salary

At the present rate of Rs.25/- p.m.
25 x 12 300 — 300

B.Masters - Ordinary Area.

Salaries.

As per statement at Rs. 65,290 per mensem for masters - 65,290 x 12 — 7,83,480

For prevocational Instructors - as per statement at Rs.810/- Per mensem 810 x 12. — 9,720

7,93,200

Add for leave salary at 2½% — 19,830

8,13,030

Add provision for increment for about 2050 teacher roughly at Rs. 1/- per teacher Per mensem for 10 months and at Rs.2/- per teacher per month for 2 months.

2,050 x 10 — 20,500
4,100 x 2 — 8,200

28,700

8,41,730

for Additional teachers -

Provision for 102 teachers
about 46 in the existings chools.
" 45 in the new schools to be opened In 1949--50.
" 11 in the new schools to be opened in 1950--51
102

102 x 30 x 12 = 3060 x 12 — 36,720

Add for 2 Prevocational Instructors to be appointed at Vellalapalayam and Vellakoil 2 x 30 x 12 — 720

8,79,170 — 8,79,170

Dearness Allowance.

As per statement at Rs.36,814/- per mensem. 36,814 x 12 (masters) — 4,41,768

As per statement for prevocational Instructors at Rs.494/- Per mensem 494 x 12. — 5,928

4,47,696

Add for leave Salary at 2½ % — 11,105

4,58,801

For additional teachers - 102 plus 2 104 teachers at Rs.19/- per teacher per month 104 x 19 x 12 — 23,712

4, 82,603 or 4,82,600

Masters - Compulsory area.

Salaries.

As per statement at Rs. 5,702 for 12 months = 5,702 x 12 — 68,424

Add for leave salary at 2½ % — 1,711

70,135

Add provision for increment for about 300 teachers roughly at Re.1/- per teacher per month for 10 months and at Rs.3/- per teacher for month for 3 months -

300 x 10 — 3,000
400 x 3 — 800

2,800

For additional teachers - Roughly for about 30 teachers (No proposal pending) at Rs.30/- per teacher per month. — 7,200

80,135 or 80,140

Dearness Allowance.

As per statement at Rs.3,125/- Per mensem for 12 months - 3,125 x 12 — 37,500
Add for leave salary at 2½% — 937

38,437

For additional teachers - Roughly for about 20 teachers at Rs.19/- per mensem 20 x 19 x 12 — 4,560

42,997 or 43,000

C. Clerks and servants. (in Schools) - ordinary area.

Salaries.

As per statement at Rs.534/- P.M. for 534 x 12 — 6,408
Add leave salary at 2½% — 160

Add provision for 32 peons roughly at 0-8-0 per peon per month for 10 months and at Re.1/- per peon per month for 3 months.

32 x 0-8-0 x 10 — 160
32 x 1-0-0 x 3 — 64

224

64

For additional peons - roughly for 8 peons - on Rs.16/- per mensem each

8 x 16 x 12	128 x 12	1,536	
		8,328	or 8,330

Dearness Allowance.

As per statement at Rs.577/- per mensem 577 x 12	6,924	
Add for leave salary at 2½%	173	
for 10 conductresses at Rs.180/- per mensem as per statement. 180 x 12	2,160	
	9,257	
For additional 8 peon 8 x 18 x 12	1,728	
	10,985	10,990

Clerks and Servants - Compulsory area.

Salaries.

As per statement at Rs.409/- per mensem 409 x 12	4,908	
Add for leave salary at 2½%	122	
	5,030	
Add provision for increment for 25 peons roughly at 0-8-0 per peon per month for 10 months and At Rs.1/- per peon per month for 2 months		
25 x 0-8-0 x 10	125	
25 x 1-0-0 x 2	50	
	175	
	5,205	
For additional peons - roughly for 5 peons (No proposal pending) at Rs.16/- per month per peon. 5 x 16 x 12	960	
	6,165	or 6,170

Dearness Allowance.

As per statement at Rs.450/- per mensem 450 x 12	5,400	
Add for leave salary at 2½%	135	
	5,535	
for 3 conductresses at Rs.54/- per mensem as per statement. 54 x 12	648	
For the 5 additional peons proposed at Rs.18/- p.M.each.		

For the 5 additional peons proposed at Rs.18/- per mensem each 5 x 18 x 12 1,080.	1,080	
	7,263	or 7,270

Clerks and Servants in the office.

Contribution to General Funds.

Salaries.

1.Superintendent and Accountant on Rs.90-3-120 -2 posts on an average pay of Rs.110/- P.M. for 12 months. 2 x 110 x 12	2,640	
2 Upper Division Clerks (70-3-85-5-100) on an average pay of Rs. 91/- P.M. for 12 months. 2 x 91 x 12	2,184	
20 Lower Division Clerks (45-2-85) on an average pay of Rs.65/- per mensem for 12 months 20 x 65 x 12	15, 600	
1 Attender (34-1-32-½-35) on anaverage pay of Rs.30.9.7 for 12 months 30-9-7 x 12	368	
	20,792	
Add for leave salary at 1/8	2,599	
add for Provident Fund contribution at 1/16	1,299	
	24,690	(A)

House rent allowance.

1 Superintendent., 1 Accountant and 2 Upper division Clerks 4 posts at Rs.7/- per mensem each for 12 months 4 x 7 x 12	336	
for 20 Lower Division Clerks at Rs.5/- per mensem each for 12 months 20 x 5 x 12	1,200	
for 1 attender at Rs.5/- P.M. for 12 months.	60	
	1596 or	1600/- (B)

Dearness Allowance.

For 1 Superintendent, 1 Accountant, and 8 Upper Division Clerks - 4 posts at Rs.84/- p.M. each for 12 months - 4 x 84 x 12	1,152	
For 80 Lower Division Clerks at Rs.2800- per mensem each for 12 months 80 x 28 x 12	5,280	
For one attender at Rs.19/- per month for 12 months.	228	
	6,660 (C)	
Total contribution to General Fund (A) plus (b) plus (C) 24,690 plus 1,600 plus 6,660//	32,950	32,950

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

Salaries - teachers - Ordinary area	8,79,170	
" " Compulsory area.	80,140	
" - Peons - Ordinary area	8,330	
" " - Compulsory area	6,170	
	9,73,810	
1/16..	60,863 or	60,870

E. Travelling Allowance.

(i) District Board Educational Officer.			
Actuals of 47--48 -	146	Average for 3 years.	250
" 48---49 -	86		
Revised Estimate - for 1949--50	500		
	732		
(ii) Clerks and Servants.			
Actuals for 47--48	19	Lump Sum.	100
" 48--49	13		
Revised Estimate for 1949--50	100		
	132		
(iii) Masters -			
Actuals for 47--48	901	Lump sum	1,500
" 48--49	342		
Revised Estimate for 1949--50	2000		
	3243		

F. Gratuity.

Actuals for 1947--48	257		
" " 1948--49	571		
Revised Estimate for 1949--50.	500	Lump Sum.	500
	1,328		

2. Contingencies and Equipment.

A. Contingencies.

(1) House rent.

(a) Ordinary Area.

As per statement at Rs.2,234 P.M. for 12 months 2,234 x 12	26,808
Add for (45 of 49-50 plus all of 50--51) 56 schools at roughly Rs. 5/- per mensem per school - 56 x 5 x 12	3,360
For 11 plus 4 plus 2 (Prevocational section) 17 cases of additional accommodation - 130 plus 31 plus 20 - Rs.181/- Per mensem 181 x 12	2,172
	32,340
	32,340

(b) Compulsory area.

As per statement at Rs.504/- per mensem - 504 x 12	6,048
Add for probable additional accommodation - Lump sum.	500
	6,548 or 6,550

(2) Other items.

As per statement at Rs.1223 plus 1,119 - Fixed contingencies and Money Order commission - 2,342/- per mensem for 12 months - 2,342 x 12	28,104
Add for postage stamps for ordinary area at Rs.300/- per mensem.	3,600
	31,704

B.F. 31,704

Add Fixed contingencies at Rs. 25/- P.M. for the two new Pre-vocational sections at Vellalapalayam (Paper making) and Vellakoil (Weaving)
2 x 25 x 12 600 — 600 — 32,300

Add:-

B. Equipment - Ordinary.

(1) Repairs to furniture - Lump sum — 500
(2) Supply of books and maps -do- — 1,000

3. Repairs to buildings

Provision asked for by the Divisional Engineer (Highways)
Coimbatore. 9,200
Erode. 15,000
Assistant Engineer, Coimbatore. 200

Add for other works referred to in correspondance pending Repairs to Board Elementary School, Chittode. - Lump Sum 1,000
25,400 — 25,400

4. Contribution to panchayat Boards - Annual contribution to Valparai Panchayat Board as - as usual. — 2,700

5. Interest on and repayment of debit - as usual — 6,240

6. Advances - recoverable - Lump Sum — 1,000

7. Permanent Advances - Lump sum. — 200

Expenditure - Capital.

1. Lands and Buildings - Ordinary area.

Provision asked for by the Divisional Engineers - Coimbatore
Erode
Assistant Engineer - Coimbatore. — 19,840

(out of the total amount of Rs.1.5 lakhs asked for by the Divisional Engineers, only a few very important and urgent works

costing Rs.19,240/- have been provided for. All the other works have been deleted with reference to Government orders and in view of the financial stingency.

V.K.Bhimbavane 3.2.80

CSC/2.2. 3/2

PRESIDENT. DIST.BOARD.

owance		Contingencies.			
cational ructors.	peons	Conduct fess.	House rent.	Fixed contingencies others.	Money order commission.	Remarks.
9	36	18x--	76	63	80	
6	54	18	109	89	85	
4	108	--	7	41	27	
-	--	--	290	129	101	
9	18	18	192	90	92	
7	90	--	298	120	126	
7	55	54	184	125	98	
5	90	72	341	119	83	
-	36	18	121	116	98	
8	72	--	299	101	94	
-	18	---	195	85	92	
9	--	--	122	32	40	
4	577	180	2284	1110	1,016	
	450	54	504	1130	103	
4	1027	234	2,738	1223	1,119	

V K Palaniswamy 3.2.50

PRESIDENT. DIST.BOARD.

29 41

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

8th	7th.	6th	5th	4th	3rd	2nd	1st
37	1	2	650	7	4	..	3

Total. 704

2. No. of schools proposed to be opened during the ensuring year. 11

3. Total No. of teachers employed in all the schools under the management of the local body on the date of submission of the budget, the scales of pay in force and the No. of teachers in each scale.

Scale of pay.	No. of teachers.
(a) Secondary Grade Trained - 40-1½-55-2-75	112
(b) Higher Elementary Grade trained 30--1--45	1,972
(c) Lower Elementary Grade Trained 23-1-33	77
(d) Untrained	
(1) Secondary grade Rs.25	1
(2) Higher Elementary Grade Rs.20/-	23
(e) Prevocational Instructors.	
(i) Full Time - 30-1-45	25
(ii) Part-time Rs.100/- per year	2
	3,212

4. No. of additional teachers proposed to be employed

(1) in the existing schools:-	113
(2) in the schools to be opened during the ensuring year	11
	124

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS

Rop. No.20B.4/49-50 dated 16th March 1950
*****

Sub:--Elementary education--District Board, Coimbatore
Revised Estimate for 1949-50--and Budget
Estimate for 1950-51--submitted.

Ref:--Letter No.32623-E11/49 dated 2-2-50 of the
President, District Board, Coimbatore.
*****

ASSISTANT SECRETARY
21 MAR 1950
3734
EDUCATION DEPARTMENT

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 is taken for a sum of Rs.81,840/- under section 37 of the Elementary Education Act 1920, with reference to G.O.No.480 Education dated 16-2-50.

ii) A sum of Rs.2,94,720/- is taken as 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 is taken for a sum of Rs.79,980/- under section 37 of the Elementary Education Act 1920.

ii) A sum of Rs.2,94,720/- has been taken as credit under the proviso to section 37 and teaching.

iii) The expenditure under "ordinary" has exceeded the receipts and there is a deficit of Rs.7,16,420/-

V. Compulsion

A sum of Rs.109,646/- has been sanctioned by Government in their orders No.2903 Education dated 16-9-49 and 339 Education dated 8-2-50.

VI Accommodation

The accommodation is reported to be inadequate in 186 schools, unsuitable in 50 and both in the case of 25 schools. This may be improved.

VII. Equipment

The equipment supplied to 399 schools is inadequate. The required furniture and teaching aids may be supplied.

VIII Play-area

No provision is made for 138 schools. The required play-space may be provided.

For Director of Public Instruction

To The Secretary to Govt,
Education Dept., MADRAS.
Clb.16-3-50

Edn. Ele. Suppl

Sub :- B. E - 1950-51 - Ele. Edn. fund - Dt. Bd, Coimbatore - Orders passed.

43

Read :- From the President, Dt. Bd, Coimbatore
No. 32623/E II/49 dated 2.2.50.
From the D.P.I no. 20-B4/49-50 dated 16.3.50.
Order Res. No. 1223 Edn. dated. 17-4-50.

The Govt. pass the following orders on the B. E. for 1950-51 of the Ele. Edn. Fund, under the Control of the Dt. Bd, Coimbatore :-

B. E. for 1950-51 The Govt. consider that the rate of Education tax, levied in the area of the Dt. Bd, may be raised from 24 pies to 36 pies in the rupee of land revenue with effect from fasli 1360. The President, Dt. Bd, Coimbatore, is requested to place this matter before the Dt. Bd, and to forward to Govt. before 25.5.50, a copy of the resolution of the Dt. Bd, proposing to enhance the rate of education tax, levied in the area of the Dt. Bd, from 24 pies to 36 pies in the rupee of land revenue with effect from fasli 1360. Credit may provisionally be taken for an additional income of Rs. 1.59 lakhs to the E. E. fund, for next month during 1950-51, on this account.

The Govt. have decided to make contribution to Dt. Bds. 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. In view of this decision, credit may provisionally be taken for an additional contribution in respect of education tax up to Rs. 80,000 during 1950-51.

1.59
.40
2.39
7.16
2.39
4.77

Under the above orders, the deficit in the E. E. fund at the end of 1950-51, will get reduced to Rs. 4.77 lakhs. The President is requested to report the actual closing balance on 31.3.50 in the Ele. Edn. Fund account. The question of

8-4

tour to meet the resultant deficit will be considered after the actual closing balance on 31.3.50 is known.

To

The President,
Dt.Bd.
Coimbatore
The Dt.
The Examiner of
L. F. Accts.
I.C.

C 45

C.F. 2.

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

ASSISTANT SECRETARY
6 MAY 1950
1027
EDUCATION DEPARTMENT

LOCAL ADMINISTRATION DEPARTMENT.

*Received*_____ *Registered*_____

From (Name) Sri V.K. Palaniswami Gounder,

(Designation) President, Dist.Board,

Post Box_____, (STATION) Coimbatore.

*Telegraphic Address*_____

To

The Secretary to the Government of Madras,
Education Department,
Madras.

Roc *No.*32623/E11/49, *dated* 3--5-- 1950.

Sir,

ENCLOSURES_____

SPARE COPIES_____

* Sub: Budget Estimate 1950--51--Elementary Education fund--Coimbatore District Board--enhancement of the rate of education tax--Dist.Board Resolution forwarded.

Ref: G.O.Ms.No.1223, Education, dated 17--4--1950.

As required in the G.O. referred to above, I forward herewith a copy of resolution No.153 dated 27--4--1950 of this District Board agreeing to the enhancement of the rate of education tax from 24 pies to 36 pies in the rupee of land revenue, with effect from Fasli 1360, for favour of necessary action and orders.

V.K. Palaniswamy 12.5.50

CVS/4.5.

PRESIDENT. DISTRICT BOARD.

Copy of Dist.Board Res.No. 153, dated 27--4--50.

G.O.Ms.No.1223, Education, dated 17-4-50 passing orders on the Budget estimate of the Elementary education Fund account of the District Board for the year 1950-51 and requesting to obtain and forward a resolution of the Board proposing to enhance the rate of education tax levied in the District from 24 pies to 36 pies in the rupee of land revenue, with effect from Fasli 1360.

Dist.Board Res.No. 153.
The Governments proposal is approved.

Sd/V.K.Palaniswami Gounder
President.Dist.Board.

/True extract /

86

87

Edn (C)

Memo No. 10279 C/50-1 Edn. dated 10.5.50

WS

Subj:- Elr. Edn - Dt. Bd, Coimbatore - Raising the Rate of Education basc - Proposal - Approved.

Read :- 4.o. No. 1223 Edn. 17.4.50
From the ~~D.P.I~~ President, Dt. Bd, Tanjore
No. 32623 E11/49 dated 3.5.50.

Under section 35 of the Madras Elr. Edn. Act, 1920, the Govt. sanction the proposal of the Dt. Bd., Coimbatore, to raise the Rate of education basc, levied in the area of the Dt. Bd. from 24 pies to 36 pies in the ~~rupee~~ rupee of land revenue with effect from fasli 1360.

The Collector of Coimbatore is requested to take steps to collect the additional income due from the basc at the enhanced Rate for nine months in 1950-51 and credit the proceeds to the

Edn. Edn. fund account of the Dt. Rd., along with the normal income due, from the lease.

FS.50
Rb
8.5.50

DM
9/5/50

To
The President,
Dt. Bd,
Coimbatore
The Collector of
Coimbatore
The D.P.I,
The Executive of
L.F. Accts.
I.C.

Revenue Department
Subject.

ASSISTANT SECRETARY 17946 30 JUN 1950 EDUCATION DEPARTMENT

Assessment - Cesses (Coimbatore)Coimbatore District Board - rate of education tax - enhancement.

Station:Madras Ref.A.2890-50-1 Dated 29-6-1950.

From

Sri.A.F.Mascarenhas,Secretary Board of Revenue.

Sri.W.R.S.Sattianathan,I.C.S.,Commissioner of Land Revenue.

Read:- Collector of Coimbatore Ref.12335-50 A7 dated 6-6-1950.

Reference.

The Board requests that a copy of Government memo 10279 C-50-1 Education dated 10-5-1950 may be sent for reference.

pp87-88 c.f (L)

for SECRETARY.

To: The Secretary to Government,Educational Department,Madras.

ta.29.6.

91

Edn (C)

Memo No. 17946 C/50-1 Edn. dated 6.7.50

Sub:- Assessment – Cesses (Coimbatore) Coimbatore Dt.– Rate of edn. base – Enhancement.

Read:- From the Bd. of Rev. No. A- 2590-50-1 dated 29.6.50.

A copy of Govt. Memo No. 10279 C/50-1 Edn. d. 10.5.50 is herewith furnished.

To

The Bd. of Rev

(With a copy of Govt. Memo No. [redacted])

93/C

REVENUE DEPARTMENT

Subject:

Assignment--Cesses(Coimbatore) Coimbatore District Board--enhancement of education tax--Collection at increased rate--orders requested.

\- - - - -

Bd's Ref: A. 2890/50 Station: Madras Dated 16-8-1950

From

Sri M.F. Mascarenhas,
Secretary, Board of Revenue

Sri W.R.S. Sattianathan, I.C.S.,
Commissioner of Land Revenue

Read: Government Memo No. 10279/C/50 --1 dated 10-5-50.
Collector, Coimbatore Ref: 12335/50--A1 dated 6-6-50

ASSISTANT SECRETARY 17 AUG 1950 24164 EDUCATION DEPARTMENT

Memo. Read:

Ref: No/ 10279/50--1 Edn. dated 10-5-50.

In the memo quoted above, the Government have sanctioned the proposal of the District Board Coimbatore, to raise the education tax from 24 pies to 36 pies. It has been orderedthat the enhanced tax should be collected for 9 months from F. 1360(i.e.,) from 1-7-50 t o 31-3-51.

From the memo, it is not clear whether the Education tax has to be collected at the rate of 24 pies, plus 12 pies for nine months in 1950-51, or at the rate of 24 pies plus 9 pies as the collection has been ordered only for 9 months. I request early orders.

SD. For Collector.

Reference:-

Submitted to Government.

The Board doubts whether it is the intention of the Government to collect the tax by reducing the rate of tax. It considers that the tax for 9 months has to be collected at 36 pies only and not at 33 pies.

For Secretary

To the Secretary to the Government, Education Department.

v.s.B.16-8-

95

EDN. DEPT.(C).

MEMO. NO. 24164-C/50-1, Edn., dated 25.8.50. 49

SUB: ASSIGNMENT - Cesses - Dt. Bd., Coimbatore - Enhancement of education tax - Collection at increased rate.

Read: From the Bd. of Rev., No. A-2890/50 dated 16-8-50.

The Bd. of Rev. is informed, that the education tax should be collected at the rate of 36 pies from fasli 1360. What was intended to be conveyed by Memo. No. 10279 C/50-1, Edn., dated 10-5-50 was that the additional income from edn. tax which the Dt. Bd. might derive for nine months in 1950-51 should be collected and credited to the Bd. within the year 1950-51 itself. There was no intention that the tax should be collected at 33 pies in 1950-51.

To

The Bd. of Rev.

The Collector of Coimbatore

Education Department (C).

Sub: B.E. - 1950-51 - Ele. Edn. Fund - Dt. Bd. Coimbatore.

Read: From the President, Dt. Bd., Coimbatore, No. 32623/EII/49, dated 2-2-1950.
Endt. of the D.P.I., No. 20 B4/49-50, dated 16-3-50.

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., Coimbatore. The estimates are examined below:-

2. R.E. for 1949-50: The Bd. was asked to make an additional contribution of Rs. 5.85 lakhs from the general fund to the E.E. fund during the current year. But credit has been taken in the R.E. for an additional contribution of Rs. 4.97 lakhs only. Perhaps the reduced contribution may be accepted in view of the fact that there is no deficit at the end of the current year.

3. B.E. for 1950-51: (1) The rate of education tax may be raised from 24 pies to 36 pies in the rupee of land revenue with effect from fasli 1360 so as to meet a portion of the deficit of Rs. 7.16 lakhs anticipated. The enhancement in the rate of education tax will fetch an additional income of Rs.1.59 lakhs to the Ele. Edun. fund of the Bd., during 1950-51.

(2) It has been recently decided that contribution may be ~~pass~~ paid to Dt. Bds. in respect of the proceeds of education tax up to 50% of the amount realised subject to a maximum of 9 pies in the rupee of land revenue. In view of this decision, the Dt. Bd., Coimbatore will get an additional contribution of Rs. 80,000/ during 1950-51.

(3) In view of A and B above, the deficit at the end of 1950-51 will be reduced to Rs. 4.77 lakhs. This is due to the expenditure of Rs. 4.83 lakhs on the payment of dearness allowance to teachers. The L.A. Dept. may be requested to state whether any additional contribution can be made from the general fund to the

Budl

Ele. Edn. fund towards the deficit. If not, a subsidy will have to be paid from provincial funds ~~and~~ ; ~~this~~ for~~is~~ may be considered ~~after~~ further the actual closing balance on 31-3-50 is known.

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

3/27.3.50 27/3/50 L.A./Fin

Edn. O.No. 3734 C/50-1

LAD (Budl) 28.3.50

Please see the note of Edn. Deptt above. The B.E ~~for~~ 1950-51 of the dt. bd. as approved by Govt., will close with a balance of Rs 1,26,127 against the requisite minimum balance of Rs 76,140. The B.E ~~for~~ 1950-51 of the dt. bd. contains the normal contribution of Rs 79,396 from the General Account to the E.E. Accl. The E.E. Fund for 1950-51 of the dt. bd., as proposed to be revised by Edn. Deptt, will close with a deficit of 4.77 lakhs. That Deptt has requested whether any additional contribution can be made from the general fund to the E.E. Fund towards the deficit. Any ⊗ surplus available over and above the requisite minimum balance (Rs 76,140) may be paid to the E.E Fund towards the deficit. The Bd. may be asked to transfer a sum of Rs .50 lakh to the E.E. Accl. in order to wipe off a portion of the deficit.

The Dy Dir has to provide a moiety of the cost of works

BB 29.3.50 ₹3.50 to be undertaken for giving

LOCAL ADMINISTRATION DEPARTMENT 28 MAR 1950 13376 SECRETARIAT, MADRAS

CR 29/3

⊗ 1,26,127 / 76,140 / 49,987

Please see below.

C Dy Expt 51

may not be in a position to make any additional contribution from the General to the Ely Edn fund. The question may however be examined in connection with the R.E for 1950-51 when it will be known how much the Dy Dir should provide from its funds for famine relief works.

SM 31.3.50

Asst Secy

The P.W.D. Coimbatore has sent up proposals for starting expansion works estimated to cost over Rs 5 lakhs and he has applied for a full grant, owing to the inability of the Dt. Bd. to meet the expn from its funds. The Collr. has recommended to accede to the request of the P.W.D. It is proposed to sanction only a half grant. The Dt. Bd. will have to meet from its own funds about Rs 2½ lakhs. In the circumstances the general fund cannot afford to pay any further contribution to the E.E fund.

31.3.50 Secy

1.4.50

Hf 1/4 Fin Acc 13376-1-Budl 2-50 1.4.50.

ASSISTANT SECRETARY TO GOVT 24465 Ely 1 APL 1950 IN FINANCE DEPT

Finance (EA)

The notes from page 1 above may be perused. A onpr. 2 above. The question of payment of a grant may be considered after the R.E for 1950-51 has been received and examined. ff. also X above.

Fin 00. 24465 Ely A-1 10.4.50 6601

ASSISTANT SECRETARY TO GOVT 10 APR 1950 FINANCE DEPARTMENT

9.4.50 9.4.50

B 10.4.50 Egn.

4

Edw (L)

Please see the notes of L. A and Finance
on pp 2 - 3 ante. A draft. order is submitted
below for approval.

14.4.50.

15/4/50

14.4.50