Sectt. II-27—00,004—17-11-48.

EDUCATION (194 50) Department.

Ms. SERIES.

G.O. NO. 664

Dated 2nd March 1950

Put away

Supdt.

25

[Despatch Abstract.]

SUBSIDY - Elementary Education Fund - District Board, Chinglput - Payment of subsidy towards the expenditure on dearness allowance - Sanctioned.

Back Papers

G.O.	No.	Department.	Date.	G.O.
Ms.	3178	Edn (d.a.	15.10.49. Subsidy)	

A54 V2

Budget

2 1

LOCAL ADMINISTRATION DEPARTMENT.

From

Sri.V.K.Ramaswamy Mudaliar,
President,
Chingleput District Board,
Saidapet.

To

The Secretary to Government,
Local Administration Department
Fort St.George,
Madras -9.

SECRETARY TO GOVERNMENT
9 JAN 1950
LOCAL ADMINISTRATION DEPT.

1071---

2

93

Please get unrelated papers from Ed P.H.

SSS 9/1

Roc.No.69-Pdl-48-B2, dated 7 Jan. 1950.

Sir,

Sub: Contribution -Chingleput District Board -Payment from General to Elementary Education Funds -1949-50 -Additional sum of Rs.One lakh- Orders modification requested.

Ref: G.O.Ms.No.3178 Edn. dated 15-10-49 and Government Memorandum No.43406-B2-49-21 Edn. dated 17-12-49.

D p.13 c.f.

D p.15 c.f.

D

In their Order No.3178-Edn., dated 15-10-49 Government directed the payment of an additional contribution of one lakh of rupees from General account of this District Board to the Elementary Education account to cover the deficit in the latter account. Thereupon, Government were addressed in this office letter No.69-Pdl-48-B2 dated 28-11-49 explaining in full, the financial position of the General Account and commitments made during the year 1949-50 and requesting modification of their orders dated 15-10-49. A copy of the letter was also sent to Government in the Local Administration department.

D p.13

In their Memorandum dated 17-12-49, Government while refusing to modify their orders ordered and adjustment of the additional contribution of Rupees one lakh to the Elementary Education Account immediately from the opening balance of 3.71 lakhs under General Account in 1949-50. Though Government have noticed the existence of the very large sum of opening balance at the beginning of the year 1949-50 they appear to have ignored the commitments made by the then Special Officer to an extent of Rs.7.79 lakhs on outstanding liabilities, incomplete and unstarted works of the previous year, which were not provided for in the Budget Estimate of 1949-50. On account of this huge liability created at the commencement of the current year, the Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 were so framed as to provide for the minimum expenditure possible. No item involving Capital expenditure from the funds of this District Board has been provided for in the Budget for 1950-51. The only new items in the budget of this District Board for 1950-51 are (1) the opening of 3 more Secondary Schools and (2) 2 more Rural Dispensaries to cater to the needs of the rural areas where such facilities are considered absolutely necessary. The expenditure on these proposals provided for in the Budget for 1950-51 amounts to a meagre sum of Rs.25,120/-

D p.15 c.f.

In paragraph 2 of their Order dated 17-12-49 Government level vague criticism on this District Board of spending from General Account large sums on new works without considering the needs of the Elementary Education Funds. The District Board is keenly alive to the condition of the Elementary Education Fund. During 1948-49 an additional contribution of one lakh of rupees from the General Account to the Elementary Education Account was paid with reference to orders contained in G.O.No.Ms.670-L.A., dated 28-3-1949.

In consideration of the condition of finances under Elementary Education Funds of this Board, provision has been made in the Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 of this District Board for payment of one half of the cost amounting to

p.t.o.

to Rs.38,300/- on schemes for construction of buildings for use of Elementary Schools.

The major portion of allotment provided under Capital is only for the construction of building for the Board High School, Walajabad. I may mention here that this expenditure is not to be met from District Board Funds. Half the cost of the work is to be met from Government Grant and the other half from the contribution from the villagers that has been received already.

In respect of Elementary Education, I have to state that the condition of the Elementary Education Fund under this District Board is very unsound as the expenditure is twice as much as its receipts. There is deficit to an extent of about 8 lakhs. The payment of one lakh of rupees from General Account to Elementary Education Account will not in any way improve its condition. It will only result in affecting adversely the position under General Account. Further, it does not seem reasonable to ~~such~~ sacrifice the schemes under General Account to make up the deficit in the Elementary Education Account. If new schemes have to be stopped under General Account there is absolutely no justification in opening several new Elementary Schools, instead of curtailing the expenditure under Elementary Education Funds by ordering the closure of some of the uneconomic schools. If new schemes under Elementary Education are not stopped, there will always be deficit and the Budget can never be balanced. At this rate nothing can be done to the people in the District if no work is to be taken up under General Funds as instructed by Government.

In conclusion, I submit that in my letter No.69-Pdl-49 dated 17-12-49 forwarding the Budget Estimate of this District Board for 1950-51, I have fully explained the financial position of this District Board under General Account. Due to lack of funds adequat provision could not be made in the Budget for improving the condition of the village roads. The elected representatives of the public under this District Board at the time of passing the Budget expressed sentiments of inadequate provision for improvement of village roads. If the additional contribution of Rs. One lakh is paid to Elementary Education Funds the General Account Account will close with a deficit of Rs.57,830/- at the end of 1950-51 and I am afraid that the Government have to be approached for special grants to cover up the deficit under the General Account instead of only under Elementary Education Account. Further it is not possible to retrench the expenditure under General Account as only minimum allotments have been provided for the existing services. If however that the payment is ordered, I request that the Government will be pleased to suggest ways and means to balance the General Fund Account Budget for 1950-51 as the Budget Estimate of the District Board is in the hands of Government at present.

Under these circumstances, I request that Government may be pleased to reconsider their orders in G.O.No.3178-Edn., dated 15-10-49

1/2 9/1/50

President, District Board.

ts/9-1-

Copy to:

The Secretary to Government,
Education and Public Health Department,
Fort St.George, Madras-9.

102

3 3

LOCAL ADMINISTRATION DEPARTMENT.

10 JAN 1950

From

Sri. V.K.Ramaswamy Mudaliar,
President,
Chingleput District Board,
Saidapet.

To

The Secretary to Government,
Local Administration Department
Fort St.George,
Madras -9.

10 JAN 1950

3

Roc.No.69-Pdl-48-B2, dated 7 Jan. 1950.

Sir,

2213

Sub: Contribution -Chingleput District Board -Payment from General to Elementary Education Funds -1949-50 -Additional sum of Rs.One lakh- Orders modification requested.

Ref: G.O.Ms.No.3178 Edn. dated 15-10-49 and Government Memorandum No.43406-B2-49-21 EDN. dated 17-12-49.

19/1

In their Order No.3178-Edn., dated 15-10-49 Government directed the payment of an additional contribution of one lakh of rupees from General account of this District Board to the Elementary Education account to cover the deficit in the latter account. Thereupon, Government were addressed in this office letter No.69-Pdl-48-B2 dated 28-11-49 explaining in full, the financial position of the General Account and commitments made during the year 1949-50 and requesting modification of their orders dated 15-10-49. A copy of the letter was also sent to Government in the Local Administration Department.

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p.t.o.

to Rs.38,300/- on schemes for construction of buildings for use of Elementary Schools.

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Under these circumstances, I request that Government may be pleased to reconsider their orders in G.O.No.3178-Edn., dated 15-10-49

2/2 8/1/50.

President, District Board.

ts/9-1-

Copy to:

The Secretary to Government,
Education and Public Health Department,
Fort St.George, Madras-9.

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

This is only a copy sent to address to L.A.D. It is ascertained from L.A. that ~~[illegible]~~ instructions are being issued by them. ~~[illegible]~~ ~~[illegible]~~ The file will also be sent to this dept. before final orders are issued in the matter. This may be ~~[illegible]~~ till the receipt of the file from L.A.

The connected papers are in ...

12/1/50 12/1 12/1/50

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4 4 5

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

29/20

Memo. No. 1153 A B2/49-1, Edn, dated 16.2.50.

Sub :- ~~Contribution~~ - Chingleput Dt. Bd. - Addl. contribution of Rs. 1 lakh from General Acct. to E.E. Acct.

Ref :- From the P.D.B., Chingleput No. 69-Pdl-49-B2, dated 7-1-50.

— : —

The President, Dt. Bd., Chingleput, is informed that the orders ~~[illegible]~~ regarding the payment of an additional contribution from the general funds to the Elementary Education Funds in 1949-50 (issued in G.O. No. 3178 Edn, dated 15.10.49) will not be reconsidered. He is directed to ~~make~~ arrange for the payment of the contribution immediately.

The Dt. Bd. has sufficient surplus in the general accts for making the addl. contribution 16/2/50

27/2 14.2.50 16/2

To
The P.D.B., Chingleput. ✓
" Examiner ✓
Copy to D.P.I. ✓
L.A. Dept. ✓

Roc.No.69.Pdl/48-B.2. Office of the Chingleput District Board, 7
Saidapet, Dated, -2-50.

From
Sri V.K. Ramaswamy Mudaliar,
President,
Chingleput District Board,
SAIDAPET.

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

55

(encl).

Sir,

13182
21 FEB 1950

Sub: Contribution - Chingleput District Board payment from general to Elementary Education funds - 1949-50 - Additional sum of Rs. one lakh - Orders - Modification requested.
Ref: G.O. Ms.No.3178 Edn. dated 15-10-1949.

I invite attention of Government to this office letter No.69 Pdl. 48-B.2 dated 7-1-50 and solicit early orders in the matter.

I further submit for the information of Government that against a sum of Rs. 3,00,310 taken credit in the Revised Estimate for 1949-50 under land cess, only a sum of Rs. 1,53,438 will be credited to the funds of the District Board during the year on account of the revision now made by the Collector in his proceedings No.273 Pdl.49-A.6 dated 7-2-50 (Copy enclosed) in the monthly rates of payments of land cess for the current fasli year and on account of the refund of the amounts drawn in excess during the previous years now ordered to be made. There will thus be a fall in the anticipated income under land cess to an extent of Rs. 1,46,872. The Revised Estimate under general account for 1949-50 which was expected to close with a balance of Rs. 1,23,490 will now close with a deficit of Rs. 23,380, thus rendering it difficult to meet the liabilities on account of the commitments made already during the current year. 'A'

'B' Under the circumstances, it will be impossible to make payment of the additional contribution of Rs. one lakh from the general account to Elementary Education account ordered by Government as this will only result in increasing the deficit under the general account of this District Board. I therefore request that the Government may be pleased to modify their orders dated 15-10-49 in the matter.

'C' Due to the above fall in the income of land cess to the District Board, the budget estimate for 1950-51, will also close with a deficit balance of Rs. 1,04,700/- under General Account. I therefore request that the Government will also be pleased to issue orders suggesting ways and means to balance the budget.

The Secretary to Government, Local Administration Department, has been addressed separately on the subject.

20/2/50

GVS.20/2.

PRESIDENT, DISTRICT BOARD.

Proceedings of the Collector of Chingleput District, Saidapet.
Present: Sri.S.Rajagopala Ayyangar, B.A.,

Rc. No. 273 Pdl.49A6 Dated 7-2-50

Sub:- Accounts- Cesses- Advance payment to the District Board- F.1359- monthly instalment of Land and Education Cesses- Fixed-

Read:- G.O.No.5197 L & M. dated 7-12-26
Collector's Rc.273 Pdl.49.A.6 dated 20-9-49

In modification of Collector's Rc.273 Pdl.49.A6 dated 20-9-49, the monthly instalment of advance payment of land and Education cesses to be paid to the District Board in F.1359 (July 49 to June 50) are provisionally fixed as follows:-

Land Cess	Rs. 19,358
Education Cess	Rs. 29,038

2. The amounts are liable to revision wherever necessary.

3. Orders regarding the half yearly instalments of land cess due to the Dt. Board in non-panchayat areas and panchayat boards in respect of panchayat areas are being issued separately.

4. A sum of Rs.1,62,585 being the excess payment of land and education cess to the Dt. Board, Saidapet during F.1357 as noted below* should be debited to the funds of the District Board, Saidapet.

* Land cess	Rs. 72,970
Education Cess	" 89,615
	1,62,585

300310
154438
145872

(True Copy).

Local Administration Department.

From
Sri.V.K.Ramaswami Mudaliar,
President,Chingleput Dt.Board,
Saidapet.

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

R.O.C.No. 11483-48-C1, dated 24-2-50. 24 FEB 1950

7

Sir,

14406

Education-Elementary-Budget Estimate-1949-50 Elementary Education Fund-District Board-Chingleput-deficit wiping of-sanction of special sulsidy requested.

Ref:- G.O.Ms.No.3178.Edn. dated 15-10-49. (D) in LF I

(D) 1-2CF.

In this office letter R.O.C.No. 11483-48-C1 dated 25-8-49, the Government were requested to sanction a subsidy of Rs. 547923 from Provincial Funds for meeting the deficit under Elementary Education funds in the current year. But, the Government were pleased in their order No. 3178 Edn. dated 15-10-49 to sanction a sum of Rs. 2.90 lakhs towards their deficit. They have also ordered that an additional contribution of Re. one lakh should be made from General Funds to Elementary Education Funds towards the deficit anticipated in the latter account and said that further orders as to how the remaining deficit should be met will be issued later, on receipt of the Revised Estimate for the current year. They have also called for a report as to which of the items of expenditure enumerated in this office letter read above have actually been incurred from out of the surplus balance on 1-4-1949.

As regards the payment of additional contribution of Rs. one lakh from General funds to Elementary Education Funds, the Government have been informed in my letter R.O.C.No. 69 Pdl. 48-B2 dated 20-2-50 that it will not be possible to make the payment in view of the fact that the General Fund Budget will also close with a deficit in the current year.

The items of expenditure enumerated in this office letter referred to are noted in the list appended. Of the 8 items, items 4,5 and 6 relate to the expenditure incurred directly in the Elementary Education Section and these three items have been expended. The remaining 5 items relate to Elementary Education works both under Ordinary and Capital. All the building works are in rapid progress and final payments for the works will be made by the Divisional Engineer (H) Saidapet only by the end of March 1950. As these works are incomplete and unstarted works of last year, the entire allotments given will be completely spent by the Divisional Engineer (H) Saidapet. So, the entire amounts noted in these 5 items will be required for expenditure in this year.

In the revised estimate, credit was taken for a sum of Rs. 463960 under the item "Education Tax". The Collector,Chingleput District in his letter R.O.C. 273 Pdl.49 dated 7-2-50 (copy enclosed) has now intimated that a sum of Rs. 89615 should be refunded to Provincial Funds towards the excess payment of Education Cess to the District Board for the Fasli year 1357 and that the monthly payment of Education Cess for the current Fasli year 1359 will be at Rs. 29038 instead of at Rs. 38663 as already fixed provisionally. An excess payment of Rs. 9625 per mensem from July 1949 to January 1950 has already been received and there will be short payments for February and March 1950 by this amount. Thus, the total amount to be refunded to Provincial Funds under Education Cess will come to Rs. 176240 (Rs. 89615 for Fasli 1357 and Rs. 86625 for Fasli 1359) and the credit taken under Education Tax in the revised budget will get reduced from Rs. 463960 to Rs. 287720.

38,663
29038
9,625

In the Revised Budget, a deficit of Rs. 111610 was only anticipated. But now adding the refund of Rs..176240 under Education Cess, the deficit will come to Rs. 287850.

12

In the cicumstances, I request that the Government may be pleased to sanction the immediate payment of a subsidy of Rs. 287850 for meeting the deficit in the current year. It is only after the receipt of this subsid the following items of expenditure will have to be incurred:-

(i) Payment of salaries to the Elementary School establishments for the month of February 1950.

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

(iii) Payment of Provident Fund Bonus earned by the teachers for the year 1949-50.

(iv) Payment of contribution on behalf of Elementary Education Clerks for the year 1949-50.

(v) Payment of printing bills etc.

The balance under Elementary Education Funds has run short. The salaries to the Elementary School establishments for the current month (February 1950) will have to be disbursed promptly in the I week of March 1950, as otherwise, there will be hue and cry in the whole District. So, I solicit urgent orders of Government sanctioning the payment of the subsidy.

A copy of the Revised Budget for the current year is also enclosed

24/2/50

President, District Board.

S.K.24/2/50

13

8 8

LIST.

Items.	Amount allotted. Rs.
1. List of dues of 1948-49 to be paid to contractors in 1949-50.	558
2. List of incomplete works of 1948-49 Ordinary.	4368
-do- Capital.	9218
3. List of unstarted works of 1948-49 ordinary.	10537
-do- Capital.	45600
4. Forms purchased in 1947-48 and 1948-49	1429
5. Provident Fund bonus-balance for 1948-49.	592
6. Payment of arrear bills to Elementary School Establishment.	5408
7. For construction of 11 sheds under the Compulsory Education Scheme.	29150
8. Repairs to buildings excess over the budget allotment of Rs. 10,000 and provision of additional accommodation to existing schools as remarked by the Director of Public Instruction.	24805
	131665

24/2/50

President, District Board,
Saidapet.

S.K

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In the cicumstances, I request that the Government may be plea
sanction the immediate payment of a subsidy of Rs. 287850 for meeti

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Proceedings of the Collector of Chingleput District, Saidapet.

R.C. 273 Pdl.49-A6. 9 Dated 7-2-50.

9

Sub:-Accounts-Cesses-advance payment to the District Board-F. 1359 monthly instalment of land and education cess- fixed.

Read:-G.O.No. 5197 L & M., dated 7-12-26.
Collector's R.C. 273 Pdl.49-A6 dated 20-9-49.

In modification of Collector's R.C.273 Pdl.49-A6 dated 20-9-49 the monthly instalment of advance payment of land and Education Cesses to be paid to the District Board in F.1359 (July 49 to June 50) are provisionally fixed as follows:-

Land cess.	Rs. 19358 ✓
Education.	29038 ✓

2. The amounts are liable to revision wherever necessary.

3. Orders regarding the half yearly instalments of land cess due to the District Board in non-panchayat areas and Panchayat Boards in respect of panchayat areas are being issued separately.

A sum of Rs. 162585 being the excess payment of land and Education Cess to the District Board, Saidapet during F.1357 as noted below should be debited to the funds of the District Board, Saidapet.

Land cess.	Rs. 72,970
Education Cess.	89,615 ✓
	1,62,585

Sd.P.A.Sundaram,
For Collector.

(True copy)

✓

19358
12
232296

29038
12
348456

CHINGLEPUT DISTRICT BOARD.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUNDS.

1950-51.

	Opening balance Rs.	Receipts Rs.	Expenditure Rs.	Closing balance Rs.
Ordinary Elementary Education including Endowments.	...	1615700	1615700	...
Endowments.	20	210	150	80
Capital.	...	116140	116140	...
Grand Total.	20	1732050	1731990	80

✓

Revised Estimate of the Elementary Education Funds of the Chingleput District Board.

REVISED BUDGET

	Ordinary				Capital				Closing Balance.
	Opening balance	Receipt	Expenditure	Closing balance	Opening balance	Receipt	Expenditure	Closing balance	Both Ordinary & Capital
				ACTUALS OF 1948- 49					
B. Elementary Education Account excluding Endowment	120406	1321186	1334828	106764	-	43638	43638	-	106764
D. Endowment Account	924	188	-	1112	-	-	-	-	1112
Total	121330	1321374	1334828	107876	-	43638	43638	-	107876
				REVISED BUDGET FOR 1949-50					
Elementary Education Account excluding Endowment	106770	1366630	1473400	-	.	111900	111900	-	-
Endowment Account	1110	420	1510	20	-	-	-	-	20
Total	107880	1367050	1474810	20	-	111900	111900	-	20

19

ELEMENTARY EDUCATION FUND.

RECEIPTS.

12 21/4

Actuals for 1948-49.	Revised Estimate for 1949-50.	Heads.	Budget estimate for 1950-51.	Remarks.
121330	107880	Opening Blance.	20	
457760	463960	(a) Education Tax. 1. Current and Arrears.	322060	
-	-	2. Fees and penalties under Elementary Education Act.	-	
-	-	3. Income from Investments.	-	
-	-	4. School Fees.	-	
-	-	5. Endowments.	-	
-	-	6. Contributions.	-	
675	600	7. Other Receipts.	600	
-	-	8. Government Grant.	-	
73975	75640	(b) i. Under Section 37 of the Elementary Education Act.	77330	
70682 235640	229430	ii. Under provision to Section of the Elentnary Education Account.	232400	
172971	23840 181550	iii. Compulsory Education G. Grant.	205770	
-	290000 111610	iv. Special Government Grant for meeting the deficit.	803000	80
244663	-	v. Arrear Toll Compensation Grant.	-	77
	6220	Avadi Refugee School.	-	83
147408	47410	vi. Contribution from the General account for other purposes.	47410	463 473
	1610	Adult Literacy Schools.	10250	
-	-	9. Investment realised.	-	
1050	3060	10. Advances recovered.	-	
		Deduct Refunds.		
43638	68300	Deduct amount transferred to Capital.	83140	
21186	1366630	Total.	1615700	
188	420	Amount relating to Endowments.	210	
321374	1367050	Grand Total.	1615910	

12

p.t.o

2-2

1	2	3		4
1321374	1367050	Grand Total.	B.F.	1615910
		Capital.		
	21800	Government Grant for Building.		16500
	21800	Contribution from General Accounts - Ordinary.		16500
43638	68300	Add amount transferred from Ordinary.		83140
	111900	Total		116140
1365012	1478950	Total ordinary and capital.		173205 0
1486342	1586830	Grand Total including Opening balance.		1732070

EXPENDITURE.

13 23

s of 9.	Revised estimate for 1949-50.	Heads.	Budget estimate for 1950-51.
s.	Rs.		Rs.
		ORDINARY.	
	...	Staff.	...
		Salaries & Allowances.	
	1100	District Board Educational Officer.	1140
9	250	Contribution for pension and leave allowance of the District Board Educational Officer.	250
4	260	War allowance.	270
	720	Travelling allowance and contingencies of the District Board Educational Officer.	720
	120	House allowance.	120
90	689890	Masters.	783610
8		-do- Compulsory.	
92	392560	Dearness allowance.	422470
9		-do- Compulsory.	
	1000	Gratuity.	1000
		Watch Mechanic.	
	450	Pay.	
	190	Dearness allowance.	
	60	House allowance.	
		Salaries.	
3	18950	Clerks.	19360
	140	Peons (Compulsory)	150
		Dearness allowance.	
9	5540	Clerks.	5700
	150	Peons (Compulsory).	150
3	1780	Presidency allowance-Clerks.	1820
	40	-do- Peons.	40
5	1450	Contribution to Provident Fund.	1480
		Education Tax-Collection charges.	
	...	Travelling allowance of clerks.	...
3	34510	V. Contribution to Masters. (Provident Fund).	36650
	2000	Travelling allowance-stipends of teachers sent for training	3000
5	...	(Compulsory).	...
		Contingencies & Equipment.	
		Extra amount for the construction of [illegible] sheds under C.E.S.	

13

		Contingencies.	
41606	42490	i. House rent.	52400
2676	...	-do- compulsory.	...
50703	51550	ii. Other items.	59600
3583	...	-do- Compulsory.	...
		Equipment.	
39977	6390	i. Furniture and apparatus.	5000
1008	7610	ii. Library books and maps.	...
		Other items.	
20183	31060	Repairs to buildings.	15000
1318	1590	Advances recoverable.	
...	181550	Add expenditure for compulsory as per separate statement.	205770
	1473400	Total.	1615700
	1510	Add amount relating to Endowments.	150
1334828	1474910	Grand total.	1615850
		Capital.	
43638	101900	Land and Buildings.	33000
	10000	Furniture and apparatus.	82140
43638	111900	Total.	
		Library books and maps.	1000
		Total.	116140
	158810	Total Ordinary and Capital.	1731990
107876	20	Closing balance.	80
1486342	1586830	Grand total including closing balance.	1732070

PRESIDENT, DISTRICT BOARD.

Education Dept (C)

Sub:- Subsidy - Ele. Edn. Fund - Dt. Bd., Chingleput - Payment of subsidy towards the expenditure on d.a. - Sanctioned.

pp 1-2 cf.

Read:- From the P.D.B., Chingleput No. 11483-A8-C1, dated 24.2.50.

p 12 cf. (D) with L.F.I

G.O. 3178 Edn, dated 15.10.49.

at (F) G.O. 503 Edn, dated 17.2.50.

G.O. (MS) No. 664 Edn, dated 2.3.50.

p 13 cf 13 (D) LF

The Govt. decline to reconsider the orders issued in G.O. (MS) No. 3178, Edn. dated 15.10.49, directing the payment of an additional contribution of Rs. 1 lakh from the General Funds to E.E. Funds.

2. Sanction is accorded to the payment of ~~an~~ a spl. subsidy of Rs 1.03 lakhs (Rupees one lakh & three thousand only) in the current year to the Dt. Bd., Chingleput towards the expenditure on d.a.

3. The A.G. is requested to place the amount at the disposal of the Dt. Bd., Chingleput, by adjusting it against the excess Education cess (i.e. 1.76 lakhs) recoverable from the Dt. Bd.

4. The expenditure will be debited to the appropriation under "31 Education - l. Primary - Grants to Local Bodies for primary Edn. - A. Local Bodies - I ordinary areas - (i) Excluding Post-War Reconstruction - 4. Teaching - voted" in the B.E. for 1949-50.

5. The P.D.B., Chingleput, is informed that the Dt. Bd. is not eligible for any addl. ~~further~~ subsidy from provincial funds towards the expenditure on dearness allowance ~~d.a.~~ in the current year. He should, therefore, take steps

~~F~~ 26

to avoid any further deficit in the E.E. Fund by ~~of~~ effecting economies in expenditure.

W.I. 1.3-50 — 1/3/50

ORH 2/8/50

To

The P.D.O., Chingleput ✓

" D.E.O. ✓

" A.G. through Fin ✓

Copy to L.F.(?) & Fin. Dept. ✓

The Examiner of L.F. Accounts ✓

(4 | s.c)

2/8/50

C

28

Roc No.11483-48.C.1

Chingleput District Board's Office,
Saidapet, 16-3-50.

15

From

Sri.V.K.Ramaswami Mudaliar,
The President,
Chingleput District Board.
Saidapet.

To

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

ASSISTANT SECRETARY
20 MAR 1950
3556
EDUCATION DEPARTMENT

Sir,

Sub:- Education-Elementary- Budget Estimate, 1949-50- Elementary Education Fund- District Board Chingleput- Deficit- wiping of- sanction of special subsidy - requested-

Ref:- G.O.Ms.No.664, Edn., dated 2-3-50

(T) 1119 (T)

In my letter Rc.No.11483-48.C.1 dated 24-2-50, the Government were requested to sanction a subsidy of Rs.287850 from Provincial Funds for meeting the deficit under Elementary Education Funds in the current year. But, the Government were pleased in their order Ms.No.664 Edn., dated 2-3-50 to sanction a subsidy of Rs.1.03 lakhs only in the current year towards the deficit. They have also ordered that the additional contribution of Rupees One lakh should be paid from the general funds to the Elementary Education Funds, as per G.O.No. (Ms) 3178-Edn., dated 15-10-49 and informed that the District Board is not eligible for any additional subsidy from Provincial funds towards the expenditure on Dearness allowance and that steps should be taken by the District Board to avoid any further deficit in the Elementary Education Fund by effecting economy in expenditure.

(T) called for

(Rs.one lakh).

The additional contribution of Rs.1,00000/ has been made from the general funds to Elementary Education Funds, as ordered. Economies in expenditure have also been effected under all possible items. The proposal to supply enamel sign boards to all the Board Elementary Schools in the District in the current year has also been deferred. But still there is a deficit of Rs.30,000/- under Elementary Education Funds in the current year as explained below:-

Balance at the Huzur Treasury this day	Rs.42590
Bills sent to the Treasury Deputy Collector Saidapet for adjustment:	
G.O. No.3543 Edn., dated 17-11-49 Compulsory Education Subsidy for March,50.	11781 250
G.O.No.1753 Edn., dated 27-5-49 subsidies for the maintenance of schools opened prior to 1-4-21 for March,50.	6591
G.O.No.1754 Edn., dated 27-5-49- Subsidies for the maintenance of schools opened after 1-4-21 - for March,50.	12784.
Education cess due for February and March,50.	58076
G.O.No.(Ms) 664,Edn., dated 2-3-50 Subsidy for meeting the deficit.	103000
Total Receipts in March,50.	2,35,072

p.t.o

16 30/3

Items of expenditure to be incurred in March,50

Refund of Education Cess drawn in excess for Fasli 1357 and 1359 as ordered by the Collector in his letter No.273 Pdl-49 dated 7-2-50.	156990
Credit to be placed at the disposal of the Divisional Engineer (H) for payment to works under Elementary - Account in March, 50.	30000
Contribution payable to General Funds for Clerks attending to Elementary Education work for 1949- 50.	28050
Contribution payable to General Funds towards Provident Fund Bonus earned by the Teachers for 1949- 50.	34510
Printing Bills of R.Venkateshwar & Co., Madras for the cost of printing of forms,registers etc for the use of Elementary Schools.	5723- 4- 1
Cost of locks purchased from V.K.Raj Industries Aligarh and supplied to Elementary Schools.	285- 0- 0
Amount to be refunded to Tiruvallur Municipality for the Elementary Schools transferred to the Municipality for 1948-49, the subsidy for which was received by the District Board in full in that year as per letter No.1073-B.1 48, dated 15-11-49 of the Director of Public Instruction, Madras.	1952-12- 0
Provident Fund recoveries effected from the pay of teachers for February,50 paid in this month to be adjusted to general funds.	7492- 0- 0
	265,003 -0- 1

Deficit	Rs.	265003- 0- 1	(Expenditure
Minus	"	235072-0- 0	(Receipts)
		29931-0- 1	or Rs. 30000/-

The items of expenditure enumerated above are unavoidable and they will have to be necessarily incurred before the 31st March,50 - the close of this year.

The deficit of Rs.287850 which was anticipated originally vide my letter Rc.11483-48.C.1 dated 24-2-50, has been reduced to*Rs.233000 now. In other words, economies in expenditure to the extent of Rs.54850 have been effected and no other economy in expenditure is possible. Hence there is no other course open to me than to approach the Government again for sanctioning the grant. As ordered by the Government in their review on the Budget estimate on the Elementary Education Fund Account of the Board for 1950-51, the proposal for enhancement of the rate of levy of the Education Tax from 27 pies to 36 pies will be placed before the District Board at its meeting on the 30th instant and its decision submitted to Government- Vide G.O.Ms.No.503 Edn., dated 17-2-50.

p.t.o

* i) Additional contribution from General fund.	Rs.100000
ii) Grant for deficit sanctioned already	103000
iii) Grant for deficit now applied for.	30000
	233000

In the circumstances, I request that the Government may be pleased to sanction the immediate payment of a subsidy of only Rs.30000/- for meeting the deficit under Elementary Education Funds in this year.

17/3/50

r.v. 17-3

President, Dt. Board.

Education Department (C) 34

C. NO. 3556/50

18 EA

Sub:- Elementary Education - District Board,
Chingleput - Payment of special
subsidy ~~to wipe of the deficit anticipated.~~ towards the deficit.

Ref:- From the President, District Board,
Chingleput, No., 11483 C1, dated
16-3-'50.

MEMORANDUM NO., 3556 C/50-2, EDN, DATED 30-3-50

The President, District Board, Chingleput, is informed that the Bd. is not eligible for any additional subsidy towards the deficit anticipated in the Ele. Edn. Fund Account, as the maximum subsidy towards the expenditure on dearness allowance due to the District Board has already been ~~axxxxxxxx~~ sanctioned. If the deficit anticipated is of a recurring nature, the Bd. should effect economies in expenditure by closing down schools if necessary or ~~devising~~ by other means. If, on the other hand, the deficit is ~~of~~ only of a temporary nature arising out of unexpected fall in income and may not continue in future years, the Bd. may take an advance from provincial funds re-payable with interest in a few instalments. The President may submit concrete proposals for taking advance, if ~~deemed~~ necessary.

To
The P.D.B.,
Chingleput.

1-4-50

(2/S.C)

WR
21.3.50

21/3

22/3/50

Note:- L.A. and Fin. may see the draft before issue.

WR
21.3.50

21/3

22/3/50

LA
Finance

L. A Dept

Seen.
23.3.50

Finance

2 MAR 1950
21615 EA

Edu. Dept. W.O.
3556 C/50-1
22.3.50

LOCAL ADMINISTRATION DEPARTMENT
12651
23 MAR 1950
SECRETARIAT, MADRAS

24/3

24/3

C

2,

Sir (Exp A)

The draft memo on p1 above may be issued

B
28.3.50 Edn

27.3.50
28.3.50

28.3.50

28/3/50

Fr. no. 21615 Exp A-1
28.3.50

ASSISTANT SECRETARY
30 MAR 1950
5243
EDUCATION DEPARTMENT

19 9

(C.No.1071/50)

L.A.Deptt.(Bud.II)

Sub:- Contribution - Chingleput Dt. Bd. - Addl. contribution of Rs.1/- lakh from General Acct. to E.E. Acct. in 1949-50.

Ref:- From the P.D.B., Chingleput ~~Dt. Bd.~~ Roc. No. 69-Pdl-48-B.2 dated 7-1-50.

..

(D)/13 CF

Vide pp 2 to 4 NF in (D)

D/15 CF

Vide LF

Please see the letter from the P.D.B. Chingleput on pp.1-2 c.f. requesting reconsideration of the orders in G.O. No. 3178, Edn., dated 15-10-49 directing the Board to pay an additional contribution of Rs.1 lakh from the General Account to the E.E.Acct. The orders in this G.O. were passed after examining the financial position of the Dt. Bd. A revision of the orders in this G.O. was refused in Govt. Memo No. 93406-B.2.-49-2 dated 17-12-49.

2. The B.E. of the Dt. Bd. for 1950-51 and the R.E. for 1949-50 have since been received and examined. The R.E. ~~fo~~ of the Dt. Bd. for 1949-50 as framed by it opened with a balance of Rs.3.71.090/- and will close with a balance of Rs.1,23,490/- after providing a capital expenditure of Rs.2,04,020/- (Rs.1,82,220/- relating to the General Acct. and Rs.21,800/- relating the Ely. Edn. Acct.). Credit has been taken in the R.E. for 1949-50 for a sum of Rs.3,75,430/- under 'surcharge on stamp duty on transfer of property'. The credit represents amounts adjusted to the Dt. Bd. for the five quarters ended31-3-48, 30-6-48, 30-9-48, 31-12-48 and 31-3-49. The amounts due for the subsequent two quarters ended 30-6-49 and 30-9-49 have been fixed and will be surely adjusted in the current year. Including these amounts, the total receipts under this head for the year will be Rs.5,16,889/-. The credit may therefore be increased to Rs.5,16,889/- i.e., by Rs.1,41,450/- and consequently the closing balance for 1949-50 will be increased to Rs.2,64,940/-. The Dt. Bd. is thus in a position to pay an additional contribution of Rs.1/- lakh from the General Account to the E.E. Acct. in 1949-50 ordered in G.O. No. 3178, Edn., dated 15-10-49. Apart from this fa

375426
66745
74718
516889

516880
375430
141450

123,490
141,450
264,940

D/

stated that the R.E. for 1949-50 provides for a large expenditure of Rs.5.34 lakhs on road maintenance. While passing orders on the general budget of the Dt. Bd. for 1948-49, the then S.O. of the Dt. Bd. was specially asked to reduce the ordinary expenditure wherever possible and it was considered that the provision for road maintenance which was Rs.4/- lakhs in the budget for 1948-49 was capable of some reduction. And yet provision was made in the R.E. for 1948-49 for large expenditure of Rs.5.21 lakhs on road maintenance (and this was ordered to be reduced to Rs.4.21 lakhs.) The Dt. Bd. actually spent Rs.3.51 lakhs only in 1948-49 on road maintenance. The provision of Rs.5.34 lakhs for road maintenance in 1949-50 (R.E) is thus far in excess of the actual requirements and is capable of reduction by at least Rs.1 lakh. In the file dealing with the B.E. of the Dt. Bd. for 1950-51, it is proposed to order the reduction of the provision made for road maintenance in 1949-50 (R.E.) by Rs.1 lakh. The Dt. Bd. can therefore easily provide for the additional contribution of Rs.1 lakh from the General Acct. to the E.E. Acct. in 1949-50.

cf. [illegible]
P 1327
G.O. No. 670 LA / 28.3.49

Para 5 of G.O. 670 LA / 28.3.49

Vide L F

9.2.50

3. The General account of this Dt. Bd. as well as other Dt. Bds. has been benefitted considerably by the following measures adopted by Govt. to improve the finances of the Dt. Bds.:-

(1) Increase in the rate of land cess from 18 pies to 24 pies in the Rupee of land revenue.
(2) Levy of surcharge on stamp duty.
(3) Assignment of proceeds of entertainments tax.
(4) Payment of grant equivalent to half the net cost of maintenance of secondary schools.

Except the increase of the rate of education cess, no other relief has been given to the E.E. Acct. Dt. Bds. are expected to make additional contributions from the Gl. Acct. to the E.E. Acct. to meet ~~the~~ a portion of the deficit in the E.E. Acct. It is one of the duties of the Dt. Bds. to see that the E.E. Acct. also is balanced before it ventures to spend large sums on capital and other works. ~~[illegible]~~ There is therefore no case for complying with the request of the P.D.B. to reconsider the orders in G.O. No. 3178, Edn., dated 15-10-49. The request may be

(Bud II) GA

Bud II

may be negatived. E. & P.H. may see.

The P.D.B's request may be negatived. E & PH may issue orders in this case as the previous orders (G.O. No. 3178 Edn d 15.x.49 & Memo No. 93406-B-2-49-2 Edn d 17.xii.49) have been issued by them.

9.2.50

9.2.50

~~AS~~
Secy

11.2.50

E & PH
B2

14 FEB 1950
11534

11/2

L.A. u.o. No. 1071/50-1 (Bud II)
13.2.50

Please see the remarks of L.A. above. A draft Memo. is submitted for approval.

14.2.50

16/2

16/2/50

p5 cf

(Issued as Memo. No. 1153 A B2/Agd/16-2/50)

— x —

p7 cf

Please see the letter from the P.D.B., Chingleput in the cf. The file may be sent to L.A. Dept w.r.t. the remarks at 'A', 'B' & C on page 7 cf.

23.2.50

23/2

[If the addl contribution cannot be made to the E.E. fund an addl. subsidy will have to be paid to the Dt. Bd. towards the deficit. Against a subsidy of Rs 4.31 lakhs payable towards the expense on d.a. only a sum of

LOCAL ADMINISTRATION DEPARTMENT
24 FEB 1950
8124

24/2

Edn. & P.H. W.O
1153 A B2/50-2
23.2.50

reduced to 3.9 lakhs

LAD (Bud II)

Please see the notes of E&PH on p 3 ante. A copy of the letter on pp 7-9 cf has been received in this Dept. and the same has been added to the current file in the linked file dealing with the general budget of the Dt Bd for 1950-51 pp 69-71 cf in LF II

Even after allowing for ~~a~~ the reduction in the land cess income in the current year, the Gl. Acct. for 1949-50 is expected to close with sufficient balance after providing for the additional contribution of Rs 1 lakh to the EE Acct in the current year. There is therefore no case for reconsideration of the orders in G.O. 3178 Edn of 15.10.49. directing the Bd to pay an additional contribution of Rs 1 lakh from the Gl. Acct. to EE Acct. in 1949-50. The question of affording the Dt Bd such facilities as are necessary to balance the Gl. Acct. in 1950-51 will be considered after knowing the actual closing balance for the current year & with reference to the R.E for 1950-51

The file may be returned to E&PH.

(D)

25.2.50

Please see note in the top file dealing with letter of the P.D.B Roc No 11483-48-C-1 d 24.2.50

25.2.50

In view of the orders already issued in Memo No 11534 B-2-49-1 Edn d 16-2-50 (Despatched on 22-2-50) page 5 CF & the orders which may be issued in the top file, no separate orders need be issued in this file.

25.2.50

26/2/50

~~AS~~ S1
~~Secy~~
E&PH 27

15371
28 FEB 1950

Since distinct ... [illegible]

21

Education Dept (C)

In view of the orders issued
issued in the top file no action is called
for on ~~this~~. ~~This~~ The papers may be added
along with the G.O. after issue.

1.3.50

1/3

2/3/50

21

C.No. 14406/50

Edn. & Public Health (B2)

Sub:- Ele. Edn. – Dt. Bd., Chingleput – Payment of a subsidy to cover the deficit.

Ref:- From the P.D.B., Chingleput, No. 11483-48-c1 dated 24-2-50.

p.p.1-2 cf

—·—

In the Revised Estimate for 1949-50 of the Elementary Education Fund under the control of the Dt. Bd., Chingleput, the Bd. took credit for an additional subsidy of Rs. 1,11,610/- from provincial funds. (a subsidy of Rs. 2.90 lakhs has already been paid) towards the deficit anticipated in the current year. The Bd. was asked to make an additional contribution of Rs. 1 lakh from the general funds to the E.E. Fund & to reduce the capital expenditure suitably to avoid the deficit anticipated. The need for additional subsidy was thus ~~[illegible]~~ averted.

p 9 cf. of (F)
G.O. 3178 / 15.10.48
N.R. put up

p 35 cf (F)

2. The President now reports that there may be a deficit of Rs. 2.88 lakhs in the E.E. Fund account at the end of the current year for the following reasons:-

cf.

1) The Dt. Bd. will not be in a position to make the additional contribution of Rs 1 lakh from the general fund to E.E. Fund.

2) The Bd. has to refund a sum of Rs. 1,76,240 under Education cess.

(1) above:-

The L.A. Dept. have already been consulted as to the ~~eligibility~~ ability of the Dt. Bd. to make the contribution.

(2) above:-

The Dt. Bd. is incurring an expenditure of Rs. 3.93 lakhs on d.a. to teachers. The maximum subsidy payable to the Dt. Bd. towards the expenditure on d.a. is Rs 3.93 lakhs. A subsidy of Rs. 2.90 lakhs has already been sanctioned towards the expenditure on d.a. The balance payable is Rs 1.03 lakhs.

p 11 cf. (F)

3.93
2.90
1.03

A

Even if ~~If~~ this amount is now sanctioned it may cover ~~of~~ a portion of the deficit anticipated in the current year on account of the refund of cess.

3. Even after the payment of the subsidy of Rs 1.03 lakhs there will still be a deficit of Rs. 73,000/- & this will increase to Rs 1.73 lakhs if no additional contribution is paid from the general funds. This deficit is due to the fact that the Bd. has been incurring expenditure on Elementary education much in excess ~~from~~ of the resources available with it as the following figures will show:

Actuals	1947-48		12,17,639
Actuals	1948-49	Rs.	1,33,4,828 ~~[illegible]~~
R.E.	1949-50	Rs.	1,47,4,910
B.E.	1950-51.	Rs.	1,61,5,850.

p 14 of

Thus the expenditure is increasing year after year without a corresponding improvement in the resources of the Bd. As the deficit is brought about by the Dt. Bd. itself, it should devise means for meeting it by closing down schools or effecting other economies.

4. The recurring deficit in 1950-51 is partly covered by the recent decision regarding the enhancement of rate of Education tax upto 36 pies & the payment of contribution upto 9 pies // L.A & Finance may see for remarks. As the payment of subsidy is involved in the current year, they may be requested to treat the case as special.

W1. 25.2.50 25/2

25/2/50 LA Finance

LOCAL ADMINISTRATION DEPARTMENT
25 FEB 1950
8507
SECRETARIAT, MADRAS

LAD (Bud II)

Edn. & P.H. W.O.
14A06 B2/50-1
25.2.50

Please see the notes of E&PH Dept. above. In his letter Roc No. 69 PDL 48 B2 d/ 17.2.50. the PDB Chingleput has reported that there will be a fall in the anticipated income from land cess in the current year to the extent of Rs 1,46,872. Even after allowing

page 69 CF in d.F.II (Same as page CF in d.F.I)

for this fall in income and after providing for an additional Contribution of Rs 1 lakh referred to on p1 ante, the G1 Acct for 1949-50 is expected to close with sufficient balance. There is therefore no case for reconsidering the orders directing the Bd to pay an additional contribution of Rs 1 lakh from G1 Acct. to E E Acct in the current year. The question of affording such facilities as are necessary to balance the G1 Acct. for 1950-51 will be considered after knowing the actual closing balance at the end of 1949-50 & with reference to the R.E for 1950-51. The file may be passed on to Fin.

ll 25.2.50

Dlg 25.2.50.

According to the letter of the P.D.B d/ 24-2-50 on pages 1&2 CF., the deficit in the Ely Edn Account for the current year (1949-50) is Rs 2,87,850 —

(1) Rs 1,11,610 as per Revised Estimate for the year plus
(2) Rs 1,76,240 on account of the refund to be made to Provincial funds towards the excess payment of education cess in faslis 1357 (Rs 89,615) & 1359 (Rs 86,625)

111610
176240
287850

"A" on page 1 CF

Item (1) above. Orders have already been issued in G.O. No 503 Edn d/ 17.2.50 directing the Dt Bd to make an additional contribution of Rs 1,00,000 from the General Account in accordance with the previous orders in the matter & to reduce capital expenditure suitably so as to avoid the deficit of Rs 111610 mentioned in item (1) above. No revision of the orders in the said G.O. is necessary.

paras 2(2) & (3) on page 37 CF in (F)

Item (2) above is due to reduction of rents in Zamindari areas under the Madras Estates Land (Reduction of Rent) Act, 1947 with effect from fasli 1347 is not a recurring one. Dt Bds should ordinarily meet such payments from their own funds or by taking an advance from Govt. In the present case, the Dt Bd will not be in a position to repay the amount of advance, if an advance is given; as the Ely Edn Account shows a revenue deficit of Rs 5.45 lakhs ~~on the~~ basis of the B.E &

P

Receipts as per budget 16,99,050
[illegible] grant - 8,03,000
[illegible] - 10,270
885780
Add income from [illegible] 107350
[illegible] + 77330
Receipts Total 1070660
Expenditure 16158[illegible]

4

1950-51 even after taking credit for additional income from the enhancement of the rate of edn cess from 27 pies to 36 pies in the rupee of land revenue + from the payment of equivalent contribution from Provincial funds in respect of edn cess of 9 pies. It appears that the maximum subsidy payable to the Dt Bd towards payment of dearness allowance to the ~~staff whose~~ pay ⊗ is debited to the Ely Edn Account is Rs 4·57 lakhs. A subsidy of Rs 2·90 lakhs has already been sanctioned to the Dt Bd on this account. An additional subsidy of Rs 1·67 lakhs as against the amount (Rs 1·76 lakhs) required to meet the refund of excess payment of edn cess in faslis 1357 & 1359 may perhaps be sanctioned to the Dt Bd. The balance of Rs 0·09 lakh can be found by reducing capital expenditure. No amount need actually be adjusted to the credit of the Dt Bd towards the additional subsidy of Rs 1·67 lakhs referred to above. It may be sufficient if the amount is adjusted against that due from the Dt bd on account of the excess payment of edn cess.

B

25.2.50

26.2.50

A.S.

~~Secy~~

F

27.2.50

⊗ Taken from general budget file - p37 cf in LF II

Vide also figures noted below

260
392560
190
1. 5540
15
p 11 cf in (F)

48000
7830
2860
p 13 cf in (F)

457390

L.A.U.O. No. 8507/50-1 (Budget)

27.2.50

Finance (Ex. A)

13620

27 FEB 1950

Please see the notes of EPH and LA on pp 1-4 above wherein they recommend the payment of a subsidy ~~of Rs 1·67 lakhs~~ towards the deficit in the E.E. Fund ~~in the~~ of Chingleput Dt Board in the current year. When the Elementary Edn Fund Budget for ~~next~~ ~~the~~ 1950-51 year was ~~being~~ examined

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Edy Br

24

~~Budget II~~

24

a

[illegible] that there might [illegible] body [illegible] 1.25 [illegible] President [illegible] Dt Board [illegible] the [illegible] that [illegible] of excess payment of education cess relating [illegible] 1357 and F. 1359 [illegible] Rs 1.76 lakhs.

pp 1 & 2 cf

p 5 cf

In view of this, [illegible] may agree to the proposal [illegible] current year to the extent of dearness allowance [illegible] to the teachers by the District Board as shown below.

2. As regards the amount of subsidy to be given, LA consider that [illegible] Rs 1.67 lakhs [illegible] given on the basis of an expenditure of Rs 4.57 lakhs debitable to the Ele. Edn Fund Account as dearness allowance. In arriving at the figure of Rs 4.57 lakhs they have taken into account the expenditure on dearness allowance under "Compulsory Education" for which the Govt. will give a separate grant. It seems that for the purpose of giving subsidy the expenditure on dearness allowance for teachers alone need be taken into account, which comes to Rs 2.93 lakhs as stated by EPH at 'A' on p 1 ante. The additional subsidy may be restricted with reference to this amount. Deducting the subsidy of Rs 2.90 lakhs already sanctioned to the Dt. Board, the department may agree to an additional subsidy of Rs 0.03 lakhs being given in the current year as proposed by EPH. The subsidy may be ordered to be [illegible] adjusted towards the excess amount due from the Dt Board on account of education cess for F 1357 and F 1359 as suggested by LA at 'B' on p 4 ante.

p 4 ante

p 4 ante

pl see pencil working on p 4 ante

A on p. 1 above

B

28.2.50

C 8k

B

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LOCAL ADMINISTRATION DEPARTMENT SECRETARIAT, MADRAS

Edn. W.O.

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Education [illegible]

LA may see.

C

L. A. Dept

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