

Law (1925) Department.
Education

Ordinary SERIES.

G.O. No.	1075
DATED	23/6/25

[Despatch Abstract.]

Elementary Education Fund

Taluk Board, Cuddalore - Audit report - 1923-24 - Further report -

Recorded.

BACK PAPERS.

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

FURTHER PAPERS.

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

1. 30-41,000-8-9-24.

LAW (EDUCATION)

DEPARTMENT.

Received.....192 . Registered.....192 .



h-En 1798 & 6/6/25

Submitting a report in reply to G.O. No. 857 Law (Education) dated the 20th May 1925.

ENCLOSURES.

No. *One*

Spare copies *nil*

Sup. No. 49/T.B. of 1925.

Station *Cuddalore*, Dated the *29th May* 1925.

From (Name) *M.R. Ry. R.K. Venugopaul Nayudu Garu,*
B.A., B.L.,
(Designation) *President, Taluk Board, Cuddalore*

To The Secretary to the Government of Madras,

LAW (EDUCATION)

Department.

Sir,

I have the honour to state that the charge made against me in paragraph 2 of G.O. No. 857 Law (Education) dated the 20th May 1925, that the action of the President, Taluk Board, Cuddalore in having diverted a sum of Rs. 10,018-13-5 from the Elementary Education Fund under the control of the Board to its General Account without the sanction of Government was irregular is not least justifiable which will be distinct from a perusal of my letter to Government (Local Self-Government Department) Sup.No. 67 T.B. of 24 dated the 16th January 1925 - copy enclosed. The entire deficit in the general account at the end of March 1924 is merely the net result of obeying

(H)
The President overbooks
para 4 of G.O. No. 857
of 18-3-25. Wherein
was pointed out that the
diversion made up to
1 June 1925 were irregular
disposed of in G.O.
9114+105 18-3-25
(H)

(F) the instructions issued in G.O.No. 265 Law (Education) dated the 21st February 1924, and had the Taluk Board instead of carrying out the instructions contained in the Government Order deferred the payment of heavy contribution of Rs. 14,314/- it was obliged to pay from its general funds to the Elementary Education Fund till the District Board undertakes to wipe off the anticipated deficit that may accrue in the general account consequent on the payment of the said contribution, it would have certainly closed the general account at the end of March 1924 with a credit balance of Rs. 3,778 as pointed out in paragraph 4 of the enclosure and there would have been no room for making adverse criticisms and remarks either by the Examiner of Local Fund Accounts or the Government.

But the Board will have to open to the charge of discharging the orders of Govt.

2. The entire deficit opening balance in the General Account for 1924-1925 was made good before the expiry of January 1925, and on 1st April 1925, the Taluk Board transferred the balance of the Elementary Education Fund amounting to Rs. 10764-1-11 merged in the general balances to a separate banking account with reference to G.O. No. 257 Law (Education) dated 18th February 1925.

I have the honour to be,

S i r,

Your most obedient servant,

AKHIL S. P. S.
President, Taluk Board.

D/V. 1-6-25. Exd.

DESPATCHED
1925 4 JUN

Copy of a Communication:--- (disposed of in G.O. 911/1475 18-3-25)

From The President, Taluk Board, Cuddalore.

To The Secretary to the Government of Madras,

Local Self Government Department,

THROUGH THE PRESIDENT, DISTRICT BOARD, SOUTH ARCOT.

Dated the 16th January 1925.

Sup. No. 67/T.B. of 24.

---*oOo*---

In paragraph 2 of their order No. 265 Law (Education) dated 21st February 1924 (copy enclosed) the Government in the Ministry of Education directed that the Taluk Board should meet from its own funds the deficit in the transactions of the Elementary Education Fund for 1922-1923 which amounted to Rs. 6,164, and contribute in addition to the Elementary Education Fund in 1923-1924 a sum not less than Rs. 8,150/- with reference to G.O. No. 1983 L. & M., dated 7th September 1923. Simultaneously the Government in the Ministry of Local Self Government directed in their order No. 439 Mis. dated 19th February 1924 that "the District Board should see that all possible retrenchments are made, and if there is any deficit left after these retrenchments, it should contribute to the Taluk Board from its own funds balance the funds necessary for wiping it off as already directed in paragraph 4 of G.O. No. 2093 L. & M., dated 22nd September 1923". Under the former Government Order above referred to the amount to be contributed from the General funds of the Taluk Board to the Elementary Education Fund comes upto Rs. 14,314 as noted in the margin*, and the same was adjusted

(a) To wipe off the deficit in the transactions of the Elementary Education Fund for 1922-1923:--	Rs. 6,164/-.	to the Elementary Education Fund on the strength of the latter Government Order in my office Voucher No. 958 dated 25th March 1924, which resulted in the
(b) Board's contribution for 1923-1924:--	Rs. 8,150/-.	
Total	Rs. 14,314	

Rs. 6,164/-.

(b) Board's contribution for

1923-1924:-- Rs. 8,150/-.

Total Rs. 14,314

-4-

closing of the General Account of the Taluk Board for 1923-1924 with a deficit balance of Rs. 10,536 which includes a debit of Rs. 403-5-6 in the opening balance of this Board for 1924-1925 on account of the land cess adjusted in excess during 1923-24 by the Revenue Department.

2. In pursuance of the instructions contained in the last sentence of paragraph 2 of G.O.No. 439 Mis. Local Self Government dated 19th February 1924, the President, District Board in his letter G.R.No. 25/D.B. of 1924 dated 4th March 1924 (Vide enclosure A) enquired the steps taken by the Taluk Board to effect retrenchments in expenditure so as to obviate a deficit balance at the end of the current year to which I sent my reply in my letter Sup.No. 67/T.B. of 1924 dated the 10th March 1924 (Vide enclosure B) fully explaining the then financial position of the Board. After some intermediate correspondence between me and the President, District Board in the matter of the amount of contribution to be paid by the District Board to the Taluk Board to wipe off the deficit in the General Account of the Taluk Board at the end of 1923-1924 (Vide enclosures C to L.), I finally wrote to him in my letter Sup.No. 67/T.B. of 1924 dated the 28th June 1924 as to the exact amount of contribution to be paid to the Taluk Board, and requested him to adjust Rs. 10,132-10-5 to the credit of the Taluk Board to wipe off the deficit in its General Account as advised by the Government in their order No. 439 Mis. Local Self Government dated 19th February 1924. After this letter to the President, District Board, the Treasury Deputy Collector in his ~~my~~ monthly statements of receipts and payments for July 1924, received in my office on 9th August 1924, intimated that Rs. 605-0-4 has been debited in the opening balance of this Taluk Board for 1924-1925 on account of the ~~cess~~ adjusted in excess during 1923-1924, which eventually increased the debit balance in the General Account for 1923-1924 to Rs. 10,535-15-11, and reduced the closing credit balance in the Elementary Education Account

-5-

for the same year by Rs. 201-10-10.

3. When preparing the Revised Budget Estimate for 1924-1925, I took credit for a contribution of Rs. 10,540/- (in round figures) from the District Board due to this Taluk Board by virtue of the orders issued in G.O. No. 439 Mis. Local Self Government dated 19th February 1924, and submitted my Budget Estimate for 1925-1926 with ~~the~~ Revised Estimate for 1924-1925. The President, District Board in his letter R.O.C.No. 3446/D.B. of 24 dated 8th January 1925 (Vide enclosure M) intimates that "the District Board has not yet decided as to whether the advance of Rs. 5,000/- already made to the Taluk Board is to be treated as a contribution or as a loan", and that "the finances of the District Board will not permit any further contribution to the Taluk Board".

4. In this connection I beg to submit that the deficit balance of Rs. 10,536 (in full rupees) in the General Account of the Taluk Board at the end of 1923-1924 accrued solely on account of the heavy contribution of Rs. 14,314/- the Taluk Board was obliged to pay to the Elementary Education Fund in March 1924, which even this day stands as a mere surplus in that account, with reference to G.O. No. 265 Law (Education) dated 21st February 1924, as otherwise there ought to be a credit balance of Rs. 3,778/- in the General Account if no contribution at all had been made, and the Taluk Board is not responsible for making this heavy contribution as the Government in spite of repeated representations compelled it to contribute that sum to the Elementary Education Fund for 1923-1924.

5. I therefore request that in the circumstances stated above that the Government may be pleased either

(1) to contribute Rs. 10,536/- from their funds, as a special case, to wipe off the deficit in the General Account of the Taluk Board at the end of March 1924; or

(2) to instruct again the District Board to make the

the required contribution as already directed in G.O. No. 439 Mis. Local Self Government dated 19th February 1924 - before the end of the current month as the administration of the Taluk Board is much impeded for want of credit in the General Account, and overdrawals have to be made against the Elementary Education Fund to meet the charges on account of services included in the General Account; or

(3) to permit the Taluk Board to make good the deficit by reappropriation of funds from the surplus in the Elementary Education Fund of this Taluk Board.

6. In this connection I beg to add that the Taluk Board with the approval of the District Board obtained in its Resolution No. 23 dated 3rd May 1924 has sanctioned the levy of one pie optional cess under section 78(b)(ii) of the Madras Local Boards Act, 1920 with effect from Fasli 1334, and with the additional income accruing therefrom coupled with the annual contribution of Rs. 100/- promised by Messrs Parry and Co., Nellikuppam (Vide paragraphs 2 and 3 of my letter Sup.No. 318/T.B. of 1924 dated 17th November 1924 to Government in reply to G.O. No. 2795 Mis. L. & M., dated the 9th October 1924) will be able to meet the excess expenditure over the normal budget estimate pointed out by the President, District Board in his letter referred to in paragraph 3 supra, provided the deficit balance in the general account of the Taluk Board at the end of March 1924 is wiped off by the aid of a special contribution as already directed by Government in their order No. 439 Mis. Local Self Government dated 19th February 1924.

(Sd.) R.K. Venugopaul,
President, Taluk Board.

/True copy/

Taluk Board Office,
Cuddalore.
29th May 1925.

D/V. 1-6-25

Exd.

President, Taluk Board.

Seott. II-5 (a) -28,703-6-12-24. (6)

	Date.	Initials.
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When signed		
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Law (Education) DEPARTMENT.

Elementary Education Fund - Taluk Board, Cuddalore - Audit report - 1923 - 24 - Further report - 1924 Recorded.

READ AGAIN G.O. No. 911 L & M, dated 18-3-1925.

" " " " 857 L & M. " 20-5-1925.

READ ALSO:-

C. No. 1998A From the P.T.B., Cuddalore. Sup., No. 49/T.B. dated 23-5-1925.

" " " " " " 192

" " " " " " 192

ORDER.

mo

No. 1075, dated 23-6-1925

Recorded.

2. The attention of the President, Taluk Board, Cuddalore, is invited to para 4 of G.O. no. 911 L & M dated 18-3-1925.

P.V.H.
13-6-25.

W.H.
13/6

15/6/25

16-6



To

The P.T.B., Cuddalore. (940)

" D.P.B. (A40)

" Ex. Secy. P. A. C. (A40)

DESPATCHED

14 JUN 1925

17298

Law order no 1958A-1

18-6-25



note:- May be perused by L.S. G. before

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P.V.H.
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The draft may be perused

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READ AGAIN G.O. No.
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DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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