

Lao (Education) (1925) Department.

Ordinary SERIES.

G.O. No. 1643

DATED 19-9-1925

[Despatch Abstract.]

Elementary Education

Taluk Board Karkal - special subsidy
to avoid deficit - declined.

BACK PAPERS.

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

FURTHER PAPERS.

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

C.F. 30-5,000-10-7-24.

DEPARTMENT.

Received



192

Registered

20804/A

192

Subject.

L-En 2728A
28/7/25

Deficit of Rs 3092/- in the Elementary Education Fund -
Karkal Taluk Board - 1924-25 - Grants applied for to efface
the deficit.

2.59 Sept

Ughs 20804 A-1 C.L.M.
27/7/25

Law (Edn) no.

Law (Edn) no.
24/7/25

ENCLOSURES.
No. <u>one only</u>
Spare copies

Dis No. 349/25
K.T.B.

Station Karkal, Dated the 15th July 1925.

Law (Edn) Dep't
no 2728A-1 From (Name) M.R.R.K. Sadasiva Bhat, Avl, B.A.B.L.M.L.A.
Referred to the Director of Public Instruction for remarks (Designation) President, Karkal Taluk Board.

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

Asst Secy to Govt Law Dep't
18/8/25 Sir,

I have the honour to submit herewith an abstract
of the accounts of the Taluk Board for the official year
1924-25. In doing so, I have to state that the Elementary
Education Fund of my Taluk Board ~~was~~ ^{has} closed with a minus
balance of Rs 3092 on 31-3-25 even after paying Rs 4000/-
as contribution from the General to the Elementary Education
Fund.

The Elementary Education Budget of my Taluk Board
for 1924-25 as submitted to Government, had closed with a
deficit of Rs ~~3092~~ ⁶³²⁰ even though bare maintenance of institutions
at minimum cost had been budgetted for, no new educational
work had been provided for, and salaries of teachers have not
been revised. While passing orders on the Elementary Education

1924-25 budget does
not close with a deficit
nor is there any balance
therein if the budget
in the Rs 4000 are carried out
in 1925-26 budget then
is a deficit of 3092

Apparatus 1925-26 Budget
- 2 -

Budget for 1924-25 the Government did not sanction any grants to the Board to wipe off the deficit but merely wanted the Board to retrench the expenditure to income. But it was not possible to effect a further retrenchment in expenditure, as the expenditure provided for in the Budget represented the irreducible minimum. No income from the Educational Cess could be made available towards reducing or wiping off the deficit as the Cess and the Grant had been utilized wholly for new schools and will be required for expenditure on those schools year after year. As seen from the enclosed abstract of accounts, the General Fund Accounts of the Taluk Board for 1924-25 closed with a surplus of only Rs 3631. Even this small surplus was due to a number of usual maintenance works having not been paid for by 31-3-25 and this small surplus under the General Fund had been transferred as contribution to the Elementary Education Fund by 31-3-25 in addition to Rs 4000 already paid, by obtaining special orders of Government - (Special orders will be necessary because the Government have in their orders on the Normal Budget restricted the payment of contribution from General Fund to Elementary Education Fund to only Rs 4000 a year) - there would have been no money left to maintain the prescribed working balance under the General Fund and no money to meet the necessary recurring charges under the General Fund.

A separate Banking Account has been opened for Elementary Education Fund with effect from 1-4-25. The Banking Account cannot open with a minus balance. The Advance monthly contribution of Education Cess and the recurring grants amount only to Rs 1230 where as the Board requires Rs 3000/- every month for salaries, rent and contingencies of elementary the/schools. Disbursement of salaries month after month has thus become impracticable. In the circumstances, I would request that the Government may be pleased to sanction a grant of Rs 3092 to enable the Board to efface the deficit in the Banking Account of the Elementary Education Fund. In this connection, I may submit that this Board is one of *recurring* *in their orders on the normal* deficits as observed by the Government, the recurring deficit.

amounting to Rs 5300 as computed by Government. The Taluk Board received a compassionate grant of only Rs 2861/- for 1924-25 as against Rs 10026/- in 1923-24. This small grant was inadequate to meet the recurring payments, and hence the dislocation in the finances. It is prayed therefore that the Government be pleased to grant the afore-said Rs 3092/- *Fund* *Budget* at least to wipe out the deficit in the Educational *Fund* *Budget*.

I have the honour to be,

Sir,

Your most obedient servant,

M. P. P. P.
Vice-President.

M.

Heds of Account.	ORDINARY.					CAPITAL.					Closing balance, both ordinary and capital.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
A. General Account (excluding endowment and special Government grants) <i>Revenue by grants Rs 50-11-5 as per Accountal General.</i>	①	5806-5-8	15761-10-2	17556-11-7	4001-4-3	70		300	370	3631-4-3	
B. Lighting Account	...										
C. Elementary Education Account (excluding endowment and special Government grants). <i>by Rs 17-9-3.</i>		1988-4-9	28946-15-0	34026-13-8	3091-9-11					3091-9-11	
D. Water-supply and Drainage Account (excluding endowment and special Government grants).											
E. Railway Account	...										
F. Deposits and Advances Account	...	(a) 582-5-0	834-12-0	155-14-0	1231-3-0					1231-3-0	
G. Endowments Account	...										
H. Special Government Grants Account.											
Grand total		8346-15-5	45543-5-2	57749-7-3	2140-13-4	70		300	370	1770-13-4	

(a) This includes Rs 461-7-0. As Mr Cook book:- Balance as per own book:-
being the amount of Engineer's Drawn 772-5-4 Drawn 772-5-4
unpaid salary. As Engineer 11-5-0 As Engineer 913-8-0
STATION. Karikal As Engineer 989-3-0 85-0-1
Date: 18. 6. 1925. 1770-13-4

President, Shankal, Taluk Board.

Verify that the closing balance shown in column 10 is correct.
K. Subasiah

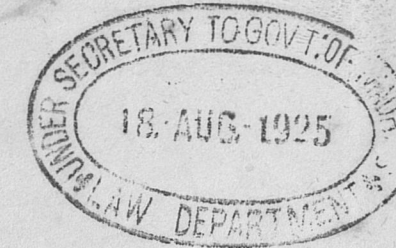
Law (Education)

DEPARTMENT.

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

Subject.

Taluk Board, Karkal application for additional subsidy
to wipe off the deficit in the Elementary Education Fund



ENCLOSURES.

No.

R. C. No. 1694 B/25

Spare copies

Station Madras , Dated the 14- 8- 25 192 .

From (Name) R.G. Grieve Esq., M.A.,

(Designation) Ag. Director of Public Instruction
Madras.

To The Secretary, to the Government of Madras,

Law (Education)

Department.

Sir,

Law (Education) Endorsement No. 2728 A-1 dated
6- 8- 25 on letter Dis. No. 349/25 dated 15- 7- 25
from the President, Taluk Board, Karkal.

**

Resubmitted to Government.

2. It is stated in the letter that the Elementary
Education fund budget for 1924- 25 had closed with
a deficit and Government while passing orders on the
Budget Estimate for 1924- 25 directed the Board to
curtail expenditure. This statement is incorrect. It is
observed from G.O. No. 875 Law (Education) dated 29-5-24
that the Budget Estimate for 1924- 25 as revised
and submitted by the President was expected to close

District Board,

The President,

To



Received

Despatched

Dated

for the month of 192

Taluk Board

ABSTRACT OF THE ACCOUNTS OF

L. F. Form No. 177-A.

close with a credit balance of Rs.784/-.

3. According to the figures entered in the Revised Estimate for 1924- 25 of the budget approved in G.O.No.1307 Law(Education) dated 28- 7- 25 ,the year 1924- 25 has closed with a deficit balance as now stated in the letter. This deficit is apparently due to two reasons viz (i) the amount of Education cess actually realised in 1923- 24 was less than the amount budgetted and consequently the Government contribution paid in 1924- 25 under section 37 was also less than the amount for which credit was allowed to be taken in the Budget Estimate for 1924-25. The proceeds of the Education cess is a variable item as it depends on the income derived from land cess. Hence it is not possible to make up the fall in the receipts under this item and (ii) the Boards contribution to the Elementary Education Fund in 1923- 24 and 1924- 25 from its general revenues was less than the amount provided for in the budget and approved by Government. The Board should not have reduced its contribution without the previous sanction of Government.

4. In sub para (iii) of G.O.No.1307 Law(Education) dated 28- 7- 25, the Board has been asked to raise its contribution from its general revenues for 1923-24 and 1924- 25. The balance to be thus credited to the Elementary Education fund from the general revenues for 1923- 24 and 1924- 25 will be Rs.1918. If the Board credits this amount to the Elementary Education Fund, the deficit will be reduced [to Rs.1174 (3092-1918).] ⁺¹⁹⁴⁰ _{or 3114} omit

5. In sub para (iv) of the G.O.No.1307 Law (Education)dated 28- 7- 25 Government have directed the Board to avoid the resulting deficit in 1925- 26, by curtailing the expenditure. The Board may be requested to consider this in consultation with the District

District Educational Officer. If Government are convinced of the fact that a grant is necessary to wipe off the deficit a compassionate grant may be sanctioned, as there is no provision in the Educational budget to pay an additional subsidy on this account.

A Rama Rao
15/8
for Director of Public Instruction

A.R. 15/8/25

[C no 27284] from the P.T.B. Karkal no 349 of 15.7.25
[27284] D.P.D. no 1694 of 14.8.25

Subject: Taluk Board, Karkal, Application for a
Subsidy to wipe off the deficit in the Education

The Taluk Board, Karkal, contributed in 1924-25
p.p. of Rs 875/29.5.24 (P) a sum of Rs 5,746 from its general revenues. The Board
was asked to contribute a sum of Rs 6,320 for each
p.p. of Rs 1307/28.7.25 (R) of the years 1923-24 & 1924-25. The normal contribu-
tion has been fixed at Rs 4,000/- and consequently
p.p. of do. the Board proposed to contribute only Rs 4,000 for 1925-26
and this was accepted. But as a result thereof the
budget for 1925-26 closed with a deficit of
Rs 3,083 and the taluk board was asked to curtail
the expenditure so as to avoid this deficit. The D.P.D.
suggests that the Board should consult the D.E.G.
in the matter. Submitted ^{the Board} may be asked to curtail
the expenditure after consulting the D.E.G.



2. The D.P.D. suggests that, if necessary,
a compassionate grant may be sanctioned to the
taluk board to enable it to wipe off the deficit
as there is no provision in the Educational Budget to
pay an additional subsidy on the account. Submitted

L.P.D. may be requested to consider the question
A 29/1/25 L.S.G. W

27284-2
3-1-25
29.8.25

L. S. G. Dept.

AS2

Orders have not issued on the General Budget of the TK Bd for 1925-26, pending the receipt of the Bd's reply to a reference.

The question of Compassionate grant can be considered only after final orders have been issued on the budget.

Law / Ed / may be informed accordingly.

Ths B1
9/9

9/9/25
9/9/25

11/9/25

New Ed

L. S. G. No. 26262-1
11-9-25

Law (Ed) Dept

A draft order is submitted with reference to para 1 mp. 1 ante. After issue the file may be sent to L. S. G. for consideration of the question of Compassionate grant.

Issued as Ed
No 1643 L2
19-9-25

14/9/25
15/9/25

18/9/25
19-9

Law (Ed) No 3471A-1
23-9-25

L. S. G. U. O.

[Ed No 1643 L2 of 19-9-25]

L. S. G. Dept

Orders have not yet issued on the general budget of the TK Bd for the current year as the P. T. B has not yet replied to a reference issued in the matter. These



Papers may be stitched with the G.O. on this case (G.O. No 1643 Law (Ed) of 19-9-25) and the file closed.

The G.O. (1643 L2 of 19-9-25) will be retained in this dept and the question of compassionate grant raised in the papers with the G.O. will be considered along with the general budget of the TK Bd for the current year and in connexion with the distribution of compassionate grants.

3 Extracts of para 2 above and a copy of the P. T. B's letter read in the above so will be given to B2 section, and retained in B2 section for necessary action.

Encl
M
TH

18/9/25
19/9/25

18/9/25

[Compassionate grant to cover Ele Edn deficit since refused in para 4 of G.O. No 4130 L2 of 10-11-25]

When despatched

TRB? Karpal - Special Subsidy,
to avoid deficit - declined

” ” ” ” ” 192

C. No. 228A, From the 1st, No. 1, dated 192

” ” ” ” ” ” 192

192

Hei

No. 1643 dated 19-9-1925

(C.F. & N.F. sent to L.L. w.o.
with a.o. no. 34711-1K2 8123 9-25)

~~D/ note this~~
~~Aug~~
~~1919~~

pp 6.8 CF

DESPATCHED
22 SEP 1925

20

The P & B - Karkal (with ref to his
Letter no Dis 349 D/s of 15-7-25)
with copy of D.D. sent on
pp 6 & 8
.. D.P. 2 (with ref to his letter no
16245/s of 16-8-25)
.. ~~P.D.B. - S. Kanara~~
.. ~~P.D.E. - S. Kanara~~ } also

The Govt are unable to entertain the request of the taluk board, Karkal for a Special Subsidy to enable the board to avoid the deficit in the banking account of the E.E. fund under its control. A copy of the endorsement of the D.P.D no. R.C. 1684 B/25 d/14.8.25 is communicated to the P.T.B. Karkal with the request that effect may be given ~~to the request that effect may be given~~ to the suggestion contained in ^{paragraph 5} ~~para 5~~ of the endorsement. B

AD
14/9/25
84
16.9

~~VTK~~
19.9 -

When given for copying _____
When copied _____ } 192
When examined _____
When signed _____

READ AGAIN G.O. No. _____ DATED _____
192

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT ... A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DIET.

PAPERS NOT FILED OF, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—
A = Copy in full.
B = Not to be copied.
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Q = Copy heading only.