

Law (1925) Department.
Education
Boring SERIES.

G.O. No. 1771

DATED

13/10/25

04-12

15

[Despatch Abstract.]

Budget

1925-26 - Elementary education fund - Taluk Board, Lagadi - approved

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

LAW (EDUCATION)

DEPARTMENT.

L-81472A
28/4/25

Received 192 Registered 192



Budget Estimate for 1925-26 - Elementary Education Fund-

Taluk Board, Ialgudi.

ENCLOSURES.

No.

R.O.P. No. 17-B-3/24-25.

Spare copies

Station Madras, Dated the 23rd April, 1925.

From (Name) R.G. GRIEVE, Esq., M.A., F.R.G.S.,

(Designation) DIRECTOR OF PUBLIC INSTRUCTION.

To The Secretary to the Government of Madras,

LAW (EDUCATION) Department.

~~Stx~~

submitted.

2. The credits taken under 'Education tax' in the actuals of 1923-24 and for Government contribution under Section 37 in the Revised Estimate for 1924-25 should be both reduced to Rs.8,345 with reference to G.O.No.309 Law (Education) dated 3-3-25.

3. The sum of Rs.14,990 taken credit for in the Budget Estimate for 1925-26 as "Government Grants under the proviso to Section 37" is ~~is~~ liable to subsequent adjustment with reference to the savings, if any, out of the subsidy paid in G.O.No.1598 Law (Education) dated 16-10-24.

(P.T.O)

4.

(D)
4. In the budget approved in G.O.No.1067 Mis.,Law (Education) dated 30-6-24, the Board's contribution from its general revenues ~~was~~ for 1924-25 was fixed at Rs.11,230, but in the Revised Estimate for 1924-25, the Board has reduced its contribution to Rs.8,740. In the Revised Estimate for 1924-25, the Board should take credit for a sum of Rs.11,570 (Rs.11,230 for 1924-25 plus Rs.340 for 1923-24) please see the Audit report recorded in G.O.No.10.R. Law (Education) dated 9-1-25). Its contribution for 1925-26 may be fixed with reference to its general financial position.

5. On the debit side of the budget under 'Capital' the Board has shown Rs.1,326 in the actuals of 1923-24, Rs.1,650 in the Revised Estimate for 1924-25 and Rs.9,300 in the Budget Estimate for 1925-26 without any corresponding entry on the credit side.

A Rama Ray
24/4
for Director of Public Instruction.

M.R.P.24/4.

P. Subb

3
(9)
Remarks offered by the District Educational Council, Trichinopoly.

Ialgudi Taluk Board.-

The Taluk Board contributes only Rs.8,400/- from their general revenues of Rs.44,060/- 19.1 per cent only.

2. The Taluk Board may be requested to set apart a larger sum.

The budget calls for no special remarks.

/True Extract/

A Rama Ray
24/4
for Director of Public Instruction.

MRP.24/4.

P. Subb

(14)

LALGUDI TALUK BOARD.

Budget estimate relating to Elementary Education fund for
the year 1925--26.

Summary.

	Opening balance.	Receipts.	Expendi- ture.	Closing balance.	Closing balance Ord & Capital
1	2	3	4	5	6
I. Ordinary	17,693 15,810	43,700 40,870	43,980	17,413 12,700	3,400
II. Capital.	..	..	9,300	-9,300	

RECEIPTS.

Actuals of 1923-24	Revised estimate for 1924-25	Heads.	Budget estimate for 1925-26.
<u>Ordinary</u>			
8,626 +	9,110	1. Education tax ...	8,350
..	..	2. Fines and Penalties under Ely. Education Act.	..
..	..	3. Income from investments, etc.	..
..	..	4. School fees ...	..
..	..	5. Endowments ...	..
..	..	6. Contributions ...	..
113	60	7. Other receipts ...	20
6,664	8,345	8. Government Grant---	9,110 ✓
	8,630 +	(i) under sec. 37 of the Ely. Education Act.	14,990 ✓
14,142	14,730	(ii) Under proviso to sed. 37 of the Act.	11,230
10,890 +	11,230	9. Contribution from General Account ...	8,400
40,335	41,270	Total..	40,870 ✓
40,394	43,415	<u>Capital.</u>	43,700
		1. Government Grants.	
		2. Endowments & Contributions.	
		3. Loans.	
		4. Contribution from the general account of the local body- ordinary.	
		Total...	

4



Expenditure.

Actuals of 1923-24.	Revised estimate for 1924-25	Heads.	Budget estimate for 1925-26.
<u>Ordinary.</u>			
		1. Staff---	
		Salaries and allowances--	
22,150	29,130	Masters ...	33,220 ✓
315	360	Clerks & servants. ...	670 ✓
28	..	Capital allowance Contribution to Provident fund.	..
30	40	Travelling allowance ...	120 ✓
226	180	Stipends of teachers sent for training ...	200 ✓
		2. Contingencies & equipment---	
		Contingencies---	
1,763	1,990	House-rent ...	3,020 ✓
1,959	2,090	Other items	2,860 ✓
		Equipment---	
35	100	Furniture & apparatus ...	100 ✓
5	100	Library books and maps ...	100 ✓
53	50	Other items ...	100 ✓
..	90	3. Prizes and scholarships...	90 ✓
2,622	2,800	4. Repairs to buildings ...	3,500 ✓
..	..	5. Interest on repayment of debt ...	..
29,186	36,930	Total, Ordinary charges. ...	43,980 ✓
		<u>Capital.</u>	
..	..	1. Land and buildings ...	8000
		2. Equipment---	
1,019	1,250	Furniture & apparatus ...	1,000
307	400	Library books and maps ...	300
..	..	Other items ...	..
1,326	1,650	Total, Capital charges ...	9,300

Taluk Board Office,

Lalgudi. -2-1925.

K.V.K.

President

Statement showing particulars regarding Elementary schools
under the following heads.

	No. of schools having as the highest class.							
	VIII	VII	VI	V	IV	III	II	I
1. No. of schools on the date of submission of the budget.	..	..	2	13	53	17	4	1.
2. No. of schools proposed to be opened in the ensuing year...	..	..	..	..	5	..	..	..

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.

No. of teachers. ... 133

Ely. Lower Grade . 16--1--20 93.

,, Higher ,, 20--1--25. 38

Secondary ,, 30--1--35. 2.

4. No. of additional teachers proposed to be employed in (i) existing schools, (ii) schools to be newly opened during the ensuing year and their scales of pay. ...

(i) 10 in the scale of 16--1--20

(ii) 2 --Do--

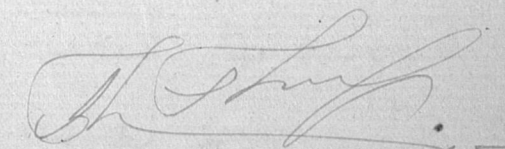
5. If the pay of the existing teachers is proposed to be revised, the total no. of teachers whose pay will be affected showing the present and proposed scale of pay and the extra provision made for the purpose.

A lump provision of Rs. 3,000/- has been made in the budget to meet the increment of pay of the teachers according to their period of service, as per revised scale sanctioned and given effect to from 1st April 1924.

Taluk Board Office,

Lalgudi. --2--25.

K.V.K.


President. 13.2.25

Cop. 12.2.25

C.C. No. 18073 from Law (Edu)
Subject - Ely. edu. budget.
Lalgudi Taluk Board - 1925-26

Memo. no. 18073-1-B₂-21-7-25

098-01 The Lalgudi Taluk board has to credit to the Ely. education fund a sum of Rs 340 for 1923-24 and Rs 2,490 for 1924-25 being the unpaid balances of contribution for these two years. The President is requested to state at an early date how the board proposes to pay this sum of Rs 2,830 as the general budget for 1925-26 closes with an adverse balance of Rs 260 under the general account and the capital expenditure has to be reduced by Rs 1,100 with a view to avoid the deficit and provide the minimum balance - vide para. 2 of G.O. no. 2130 L&M (Mis) D 19.6.25.

2. In the comparative annual account of the

4/21

Apr 7 25

4/7

kaluk board for 1923-24
 the contribution to Ely.
 education for that year
 is shown as Rs 10,890
 under 'ordinary' and
 Rs 1326 under 'capital' but in the
 report on the audit of the Ely.
 edu. acct. for 1923-24 the
~~expenditure~~
 contribution is shown as Rs 1326
 under 'capital' is shown as having
 been appropriated from the
 balance under the 'Ely. edu.
 acct.' - ordinary. The President
 is requested to state clearly
 whether the capital expenditure
 of Rs 1326 was met from the
 general account or from
 the Ely. edu. account.

LSP
 30.6.25
 Me
 1/7
 30.6.25

To the P.T. B. Lalgudi.
 Copy to P.D.B. Trichinopoly.

DESPATCHED
 7 JUL 1925 (2)
 SLS

CF. 30

DEPARTMENT.



Received 192 Registered 192

Subject.

Budget -- Elementary Education -- Lalgudi Taluk Board.

1925-26. -- Reply submitted.

ENCLOSURES.

No. h-l

Spare copies

R.C. G.O. No. 46 of 1925

Station Lalgudi Dated the 1st October 1925.

From (Name) M. R. Ry, P.B. Krishnaswami Reddiar Avl.,

(Designation) President, Taluk Board, Lalgudi.

DESPATCHED

OCT 1 1925

To The Secretary to the Government of Madras

Local Self-Government Department.

Sir,
 Through

The President, District Board,

Trichinopoly.

Sir,

Adverting to Government Memorandum No. 18073-1-B.2.,
 dated the 1st July 1925, I have the honour to state that the
 usual contribution to the Elementary Education fund from the
 General revenue of this Taluk Board is only Rs. 8,400/-.
 But, in the revised estimate for 1923-24, a sum of Rs. 2,830
 was additionally provided from the general revenues towards
 the

--2-- 9

the payment of temporary allowance to the teachers at the rate of Rs. 3 and 1 according to their grades, and no equivalent Government contribution was taken credit for the same. As the actual expenditure in this respect was only Rs. 2,490 in that year, the total contribution from the general revenue amounted to Rs. 10,890 as may be seen from the Comparative Annual Account for the year 1923-24. But, in the audit notes on the accounts of this office for the year 1923-24, it was remarked that the full amount of Rs. 11,230 provided in the revised estimate for 1923-24 should be transferred to the Elementary Education Account, and in order to carry out the instructions of the Audit branch, the difference of Rs. 340 was accordingly adjusted in the year 1924-25.

2. In the budget for 1924-25 also the same figure of Rs. 11,230 was adopted with the object of paying Rs. 4 temporary allowance to the teachers, and the Government contribution under the proviso to Section 37 of the Elementary Education Act was also raised by ^{an equivalent amount of} Rs. 2,830 in addition to the recurring subsidy of Rs. 14,140. But, this allowance was not paid ~~according~~ ^{actual} accordingly during the year 1924-25. Hence, the ~~total~~ contribution from the general revenue of ~~this~~ Taluk Board for the year 1924-25 was only Rs. 8,400, as noted ⁱⁿ the revised estimate for that year, excluding the sum of Rs. 340 as explained in para 1 supra.

3. In the circumstances above stated, no further contribution is payable from the general revenue to the Elementary Education fund for the year 1924-25.

4. As regards para 2 of the Government Memorandum under reference, I have to state that the capital expenditure of Rs. 1,326 in the year 1923-24 was met only from the Elementary Education Account. Orders have also been passed in Government Memorandum No. 23909-1-B.2., dated 18th August 1925 on this office reply regarding the ^{general} Budget estimate of

10 3

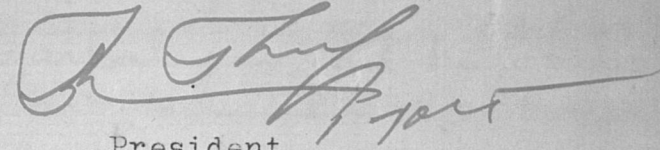
(9)

of this Taluk Board for 1925-26.

I have the honour to be,

Sir,

Your most obedient servant,


President.

K.V.K.

M. K.

11
(9)

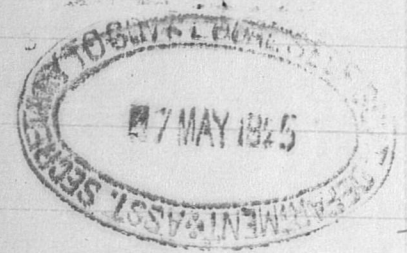
Law (Edu) Department

(Cnos 1472, 1474 and 1482A) from the D.P.2 R.O.P.
no. B-3/24-25 5 23-4-1925.

Subject:- Budget Estimates - 1925-26 -
Elementary Education Fund - Taluk Boards
of Lalgudi, Udayarpalayam and Kuli Talai.
A.S.

The G.O's noted below have been taken from
the Records by the d.S. g. department on 4-12-
1924. There are necessary for the disposal
of the accounts. That department may be
requested to put up the G.O's:-

- (1) G.O. 1150 Law (Edu) dated 15-7-1924.
- (2) G.O. 1067 Law (Edu) dated 30-6-1924.
- (3) G.O. 1138 Law (Edu) dated 12-7-1924.



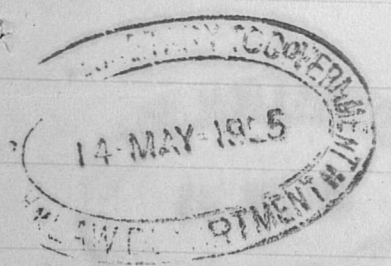
12761

7-5-25
NA
615

6-5-25 d. S. g.

Law no 1472 A-1
7-5-25

L. S. g. Deptt.



A.S.2

The G.O's are put up below. They
may be sent to Law (Edu)

L. Edu (7044)
14157-15
11-5-25

Law Edu no
Law (Edu) Department

L. S. g. no 12761-1
13-5-25

(Cno 1472A) B.E. 1925-26 - Lalgudi Taluk Board.
The figures representing the board's contribution

from its general revenues are given below:-
 year A month. Rs.

1921-22 8,218.

1922-23 8,480.

1923-24 AS in the budget approved in G.O. 1067 L.S. 30.6.24 AS proposed in the present budget 11,230. 10,890.

1924-25 11,230. 8,740.

1925-26 — 8,400.



The Taluk Board may be asked to contribute a sum of Rs 11,230 for each of the years 1923-24, 1924-25 and 1925-26.

2. Five new schools are proposed to be opened and twelve additional teachers employed.

3. A sum of Rs 3,000/- has been provided for in the budget to meet the increment of pay proposed to be given to teachers.

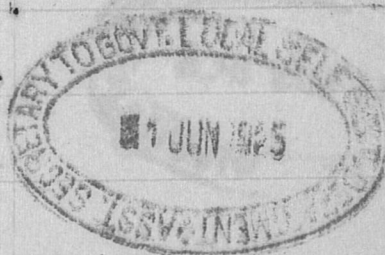
4. Draft Submitted. It may be sent to L.S. G. for acceptance.

P.V.K.
19.5.25

26/5/25

28/5/25

LD. 1472A-2
1-6-25



15591

AS₂ L.S. G. Deptt.

This may lie over till the main budget of the taluk board is scrutinised.

LOP
2.6.25

me 2/6

L.S. G. Deptt.

AS₂

The contribution approved in the Ely. education budget for 1923-24 is only Rs 8,900. As a matter of fact the board has contributed in that year Rs 10,890 under 'ordinary' and Rs 1326 under 'capital', making a total of Rs 12,216 or Rs 3,316 more than what it is bound to pay. The deficiency in the contribution for 1924-25 is only Rs 2,490 (Rs 11,230 - Rs 8740).

In view of the larger contribution paid in 1923-24 the additional contribution for 1924-25 need not be insisted upon. As for 1925-26 also, the contribution need not be raised to Rs 11,230 as proposed by Law (Edu). In view of the fact that the board has provided the usual contribution of Rs 8,400. The general budget as framed by the board is expected to close with a deficit of Rs 260 and it will not be possible for the board to pay any additional contribution.

With these remarks the file may be returned to Law (Edu).

L.S. G. no 15591-1
19.6.25



R. G. 2154A
19/6/25
P.V.K. linked file

LOP
18.6.25

me 18/6

Lawdra

A.S.

The board's contribution for 1923-24 was fixed at Rs 11,230/- in the G.O. 1067 Law (Edu) dated 30.6.1924. (D)
The board has actually contributed a sum of Rs 10,890/- of which Rs 1,326 has been appropriated to 'Capital'.
Vide audit report recorded in G.O. R. 10. Law (Edu) (C)

dated 9-1-1925. There remains a balance of Rs 340/- yet to be credited. So it cannot be said that the board has contributed anything in excess for 1923-24.

2. The sum of Rs 8,400/- forms only 20 per cent of the board's general revenues. This is the amount provided in the budget estimate for 1925-26. *and may be accepted as the usual contribution to only Rs 8,218*

~~Department may pass for a contribution of Rs 11,230/- for each of the years 1923-24, 1924-25 and 1925-26.~~

3. Sub-para (iii) of the draft may be amended as to delete '1925-26'. The draft, as revised, may be sent to L.S.G. for acceptance.

Law Edu no 14724-3
25-6-25
25 JUN 1925
LAW DEPARTMENT

Asst.

As the Calcutta board has not got sufficient funds to pay the ^{Total} sum of Rs 2,830 demanded for 1923-24 and 1924-25, a draft memo. asking the board how it proposes to pay it is submitted for approval.

LRB 30.6.25
Rat 30.6.25
Me 17

The P.T.B. has replied that the contribution of Rs 340 due on account of 1923-24 was adjusted in 1924-25.

Excluding this amount of Rs 340 the contribution ^{actually} paid for 1924-25 was Rs 8,400, against Rs 11,230 due.

~~For orders whether Law (Edu) may be requested to state whether they are prepared to waive the payment of the arrears contribution for 1924-25 in view of the circumstances stated in para 2 of the President's letter R.C. go. no 46/270 of 1925 & 1.10.25~~

LRB 5.10.25
Rat 5.10.25
Me 5/10

L.S. of no 18073-1
6.4.25
LAW DEPARTMENT

Law Edu.

A.S.

In the circumstances explained in para 2 of the President's letter on pages 8 to 10 of the current file, the arrears contribution of Rs 2,830/- need not, perhaps, be insisted. ^{on} ~~at the board~~ ^{the temporary absence of} ~~the board~~ ^{Rs 4/- to teachers}

~~contributed for the year (1924-25) of Rs 8,345/-~~

~~is only Rs 8,218/-~~

The budget closes with a sufficient balance in spite of the reduction in contribution for 1924-25. Sub-paragraph (iii) of the draft as further amended may be inserted

~~sent to the S.O. for signature~~

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Date.

Initials

When received for Fair-copying.

When copied

When examined

When signed

When despatched

Budget 1925-26 - Elementary Education

Fund - Taluk Board, Lalgudi - Approved.

READ AGAIN G.O. No. , dated 192

" " " " " " 192

READ ALSO:-

C. No. 14724 From the D.P.O. D.O. No. 17-3-3, dated 23-4-1925

" " " " " " 192

" " " " " " 192

ORDER.

mis

No. 1771, dated 13-10-1925

The budget estimate for 1925-26 of the elementary education fund under the control of the Taluk Board, Lalgudi, is approved Subject to the following remarks:-

(i) The credits taken under 'Education Tax' in the actuals of 1923-24 and for Government contribution under Section 37 of the Madras Elementary Education Act, 1920, in the R.E. for 1924-25 should be both reduced to Rs 8,345/- with reference to G.O. 309 Law (Education) dated 3-3-1925.

(ii) The sum of Rs 14,990/- taken credit for in the R.E. for 1925-26 as Govern

18
grant under the proviso to section 34 of the Madras Elementary Education Act, 1920, is liable to subsequent adjustment with reference to the savings, if any, out of the subsidy paid in G.O. no. 1598 Law (Edu) dated 16-10-1924.

(iii) The Board's contribution from its general revenues ^{for 1923-24} should be raised to Rs 11,230/- ~~for each of the years 1923-24, 1924-25 and 1925-26.~~

(iv) On the debit side of the budget under 'capital' the Board has shown Rs 1,326/- in the actuals of 1923-24, and Rs 1,650/- in the R.E. for 1924-25 and Rs 9,300/- in the B.E. for 1925-26 without any corresponding entry on the credit side. The omission should be supplied.

P.V.K.
19-5-25

My

26/5/25

28/5

To
The P.T.B., Talgudi
" P.D.B., Trichinopoly.
" P.D.E.C., "
" D.P.D.
" E.K.M. of I. & A. Accts
" L.S.G. Department

with copy of
the
budget.

DESPATCHED

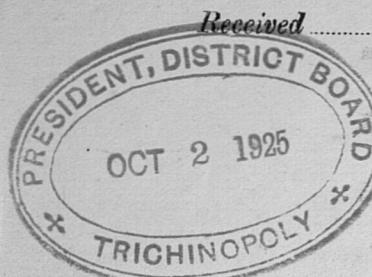
14 OCT 1925

C.F. 30

DEPARTMENT. (19)

35581 Re 2926/m

Registered 192



Subject.

Budget -- Elementary Education -- Talgudi Taluk Board

1925-26. -- Reply submitted.

vide
P.P. 8510 of
G.O. no. 1771 L.E
13.10.25.

As.

A copy of this letter was already received direct from the P.T.B. no action is now necessary. The papers may be filed with G.O. no. 1771 Law (Edu) dt 13.10.25.

ENCLOSURES.	
No.	nil
Spare copies	

25.11.25

R.C.B.O. No. 46 of 1925

Station Talgudi Dated the 1st October 1925.

From (Name) M. R. Ry. P.B. Krishnaswami Reddiar Ayl.,
(Designation) President, Taluk Board, Talgudi.

DESPATCHED

OCT 1 1925

To The Secretary to the Government of Madras

Local Self-Government Department.

Sir,
Through

The President, District Board,
Trichinopoly.

Sir,

Adverting to Government Memorandum No. 18073-1-B.2., dated the 1st July 1925, I have the honour to state that the usual contribution to the Elementary Education fund from the General revenue of this Taluk Board is only Rs. 8,400/-. But, in the revised estimate for 1923-24, a sum of Rs. 2,830 was additionally provided from the general revenues towards the

the payment of temporary allowance to the teachers at the rate of Rs. 3 and 1 according to their grades, and no equivalent Government contribution was taken credit for the same. As the actual expenditure in this respect was only Rs. 2,490 in that year, the total contribution from the general revenue amounted to Rs. 10,890, as may be seen from the Comparative Annual Account for the year 1923-24. But, in the audit notes on the accounts of this office for the year 1923-24, it was remarked that the full amount of Rs. 11,230 provided in the revised estimate for 1923-24 should be transferred to the Elementary Education Account, and in order to carry out the instructions of the Audit branch, the difference of Rs. 340 was accordingly adjusted in the year 1924-25.

2. In the budget for 1924-25 also the same figure of Rs. 11,230 was adopted with the object of paying Rs. 4 temporary allowance to the teachers, and the Government contribution under the proviso to Section 37 of the Elementary Education Act was also raised by Rs. 2,830 in addition to the recurring subsidy of Rs. 14,140. But, this allowance was not paid ~~accordingly~~ accordingly during the year 1924-25. Hence, the ^{actual} ~~total~~ contribution from the general revenue of the Taluk Board for the year 1924-25 was only Rs. 8,400, as noted in the revised estimate for that year, excluding the sum of Rs. 340 as explained in para 1 supra.

3. In the circumstances above stated, no further contribution is payable from the general revenue to the Elementary Education fund for the year 1924-25.

4. As regards para 2 of the Government Memorandum under reference, I have to state that the capital expenditure of Rs. 1,326 in the year 1923-24 was met only from the Elementary Education Account. Orders have also been passed in Government Memorandum No. 23909-1-B.2., dated 18th August 1925 on this office reply regarding the ^{General} Budget estimate of

of the Taluk Board for 1925-26.

I have the honour to be,

Sir,

Your most obedient servant,

[Signature]

President.

K.V.K.

Ke 2126
 25
 Forwarded to the
 Secretary to Government
 Local Self Government
 Department Madras
 J. M. Nagaswami
 For President

~~20~~ 20

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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

N.B.—

A = Copy in full.
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Q = Copy heading only.